BOE-267-A (P1) REV. 22 (05-21)

# 20 \_\_\_\_ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15. Organization Name and Mailing Address: (Make necessary corrections in ink to the



Stephen S. Duckels Yuba County Assessor 915 8th Street, Suite 101 Marysville, CA 95901-5273 Phone: (530) 749-7820

		Property Location:
		This organization owns rents/leases the real property at this loca
		Property No.: Class:
activoari	our organization received the Welfare Exemption for all or part of t	he property your organization owns at the location listed above. To conti
eceiving t orm is re	ne exemption for the property you own at this location, you <b>must</b> or <b>quired for each location.</b> The Assessor may contact you for additi	omplete, sign and return this claim form to the Assessor. <b>A separate cl</b> onal information.
A. If you no	longer seek an exemption at this location, check here 🗌, sign ar	d return this form to the Assessor. Date Vacated:
3. If your c	rganization is dissolved and therefore no longer needs an Organiz	ational Clearance Certificate, check here 🗌
C. Check,	f changed with <mark>in the la</mark> st year: 🔰 🦳 M <mark>aili</mark> ng Address 🖳 C	rganization Name
	ur organization have a valid Organizational Clearance Certificate ( r OCC No and date issued	OCC) issued by the State Board of Equalization?  Yes No
ast year? 3ox 94287	Yes No If yes, please mail a copy of the amendment to t	f incorporation, constitution, trust instrument, articles of organization) si he State Board of Equalization, County-Assessed Properties Division, F . Note to Assessor's Office: If the organization is dissolved or the forma f Equalization.
ittachmer	t or complete the referenced form. Contact the Assessor if any t	ust be answered. If the answer to any question is "YES," explain in orms referenced below are needed to complete this application.
	property that your organization <b>owns</b> at this location: property (land/buildings/improvements)	ty Taxable Possessory Interest
ES NO	Since January 1, last year:	
	<ol> <li>Have any of the activities or use on any portion of the property of the change in activities or use.</li> </ol>	that received an exemption last year changed? If yes, attach an explana
	2. Is any portion of this property being used for exempt purposes	that was not being used in that manner last year?
	3. Is any portion of this property vacant or unused? If <b>yes</b> , since	
	<ol> <li>Is any portion of this property used as a retail outlet or for oth formal rehabilitation program may be exempt if BOE-267-R is</li> </ol>	n <mark>er fun</mark> draising purposes? ( <b>Note</b> : Thrift stores which are part of a planr filed with this claim.)
	<ol> <li>Is any portion of the property used for living quarters? If yes, c</li> </ol>	
	Transitional / emergency shelter	
	Low-income housing (check one)	
	Owned by a non-profit organization or eligible limited	liability company, <u>submit BOE-267-L</u>
	Owned by a limited partnership, <u>submit BOE-267-L1</u>	
	government under, but not limited to, sections 202, 231, 2	
	Living quarters associated with a rehabilitation program,	
	with a statement indicating that housing continue <mark>s t</mark> o be u	umentation including the occupant's position or role in the organization, sed for the organization's exempt purpose. (See "Housing" on reverse.)
	a list describing what is used, the name of the user, the amo previously provided to the Assessor.	yes, <u>submit BOE-267-O</u> if real property is used; for personal property att unt received by claimant (if any) and a copy of the lease agreement if
	Revenue Code? If <b>yes</b> , see "Unrelated Income" on the reverse	
	recent and the prior year's complete financial statements along	y more than 25 percent since last year? If <b>yes</b> , attach a copy of your n y with an explanation of increase. ad or rented to the claimant? If <b>yes</b> , provide the owner's name and add
	and a description of the property. This property may be taxable	as it is not owned by the claimant.
IAME OF PE	SON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE
		(     )
	any accompanying statements or documents, is true, corre	
	F CLAIMANT TITLE	DATE
MAILADDRE	SS	
ASSE	SSOR'S USE ONLY Approved: ALL PAR	Denied Reason(s) for Denial:

BOE-267-A (P2) REV. 22 (05-21)

## **GENERAL INFORMATION**

The Welfare Exemption is available only to property, real or personal, **owned** by a religious, charitable, hospital, or scientific organization and **used exclusively** for religious, charitable, hospital, or scientific purposes. It is also available on a taxable possessory interest in publically owned real property used for exempt purposes by an organization that qualifies for the welfare exemption. A public owner is a local, state or federal agency.

To be eligible for the full exemption, the claimant **must** file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. The tax, penalty, and interest for a given year may not exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

In accordance with Revenue and Taxation Code section 254.5(b)(2), the assessor may institute an audit or verification of the property's use to determine whether both the owner and user of the property meet the requirements of Revenue and Taxation Code section 214.

# **ORGANIZATIONAL CLEARANCE CERTIFICATE**

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate (OCC) by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization's OCC No. and date issued. A listing of organizations with valid OCCs is available on the Board's website (www.boe.ca.gov) and can be accessed at www.boe.ca.gov/proptaxes/welfareorgeligible.htm. You may also contact the Board at 1-916-274-3430.

#### HOUSING

If question 5, box "**Other**" is checked, describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant's position or role in the organization with a statement indicating that the housing continues to be used for organization's exempt purpose.

# USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 6 is answered **yes**, and your organization's real property is used by another party submit BOE-267-O. If another party only uses your personal property, then submit an attachment providing the requested information for such personal property and confirm that no real property is used by other parties. The lease does not need to be provided if furnished in a prior year.

### UNRELATED BUSINESS TAXABLE INCOME

If question 7 is answered **yes**, you must attach the following to the claim:

- the organization's information and tax returns, including Form 990-T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization's income-producing and to its non income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

ASSESSOR'S USE ONLY								
ASSESSED VALUES								
ITEM	ITEM TOTAL ASSESSED VALUE OF:							
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
ITEM	ITEM EXEMPTION ALLOWED				•			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property described in the claim, indicate the type and								
amount of the exemption: \$								
	(type)	(amount)						
		Ву			(date)			
				(Assessor or designee)				