BOE-267-A (P1) REV. 23 (05-22)

#### 20 CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)**

To receive the full exemption a claimant n . . . . . file this Organiz



**Gus Kramer County Assessor** 2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

		ith the Assessor by February 15. me and Mailing Address: (Make necessary corrections in				
•		name and address.)	Property Location:			
			This organization owns rents/leases the real property at this location			
			Droporty No : Close:			
			Property No.: Class:			
receiving	the e	organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you <b>must</b> con red for each location. The Assessor may contact you for addition	e property your organization owns at the location listed above. To continue mplete, sign and return this claim form to the Assessor. <b>A separate claim</b> nal information.			
A. If you	no lor	nger seek an exemption at this location, check here $\Box$ , sign and	return this form to the Assessor. Date Vacated:			
B. If your	orga	nization is dissolved and therefore no longer needs an Organizati	ional Clearance Certificate, check here 🗌			
C. Check	. if ch	anged within the last year: 🗌 Mailing Address 🔲 Org	janization Name			
		organization have a valid Organizational Clearance Certificate (O				
lf <b>yes</b> , er	nter O	CC No and date issued				
			incorporation, constitution, trust instrument, articles of organization) since			
			e State Board of Equalization, County-Assessed Properties Division, P.O Note to Assessor's Office: If the organization is dissolved or the formative			
		re amended, please forward a copy of this page to the Board of E				
			st be answered. If the answer to any question is "YES," explain in ar			
		r complete the referenced form. Contact the Assessor if any for	ms referenced below are needed to complete this application.			
		perty that your organization <b>owns</b> at this location: <pre>perty (land/buildings/improvements)</pre> Personal property	/ Toyobla Doooooon / Interact			
YES NO		Since January 1, last year:	Taxable Possessory Interest			
	1.		at received an exemption last year changed? If yes, attach an explanation			
		of the change in activities or use.				
		Is any portion of this property being used for exempt purposes the	<b>o</b> ,			
		Is any portion of this property vacant or unused? If <b>yes</b> , since (d	, , , , , , , , , , , , , , , , , , , ,			
	4.	Is any portion of this property used as a retail outlet or for othe formal rehabilitation program may be exempt if BOE-267-R is file	r fundraising purposes? ( <b>Note</b> : Thrift stores which are part of a planned ed with this claim.)			
	5.	Is any portion of the property used for living quarters? If yes, che	eck one:			
		Transitional / emergency shelter				
		Low-income housing (check one)				
		Owned by a non-profit organization or eligible limited limi	ability company, <u>submit BOE-267-L</u>			
		Owned by a limited partnership, <u>submit BOE-267-L1</u>				
		Housing for senior or handicapped, <u>submit BOE-267-H</u> unle government under, but not limited to, sections 202, 231, 23	ess care or services are provided or the property is financed by the federa 6, or 811 of the Federal Public Laws.			
		Living quarters associated with a rehabilitation program, su	ibmit BOE-267-R			
			mentation including the occupant's position or role in the organization, ed for the organization's exempt purpose. (See "Housing" on reverse.)			
	6.	Do other persons or organizations use any of this property? If <b>ye</b> a list describing what is used, the name of the user, the amour previously provided to the Assessor.	<b>s</b> , <u>submit BOE-267-O</u> if real property is used; for personal property attack the received by claimant (if any) and a copy of the lease agreement if no			
	<ol> <li>Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Intern Revenue Code? If yes, see "Unrelated Business Taxable Income" on the reverse.</li> </ol>					
	8.	-	more than 25 percent since last year? If <b>yes</b> , attach a copy of your mos			
	9.		or rented to the claimant? If <b>yes,</b> provide the owner's name and address			
	FRSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)				
		(or declare) under penalty of perjury under the laws of the State of				

any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT TITLE DATE 

Approved:

•
EMAIL ADDRESS

ASSESSOR'S USE ONLY

ALL PART Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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### **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 US	SE ONLY		
		ASSESSED VA	LUES		
ITEM	ΤΟΤΑ	L ASSESSED VALUE OF:			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXEMPTION ALLOWED				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
If another exemption, such as	the church, religious, e	tc., was allowed this year o	n a portion of the property des	cribed in the claim, indi	cate the type and
amount of the exemption.		\$			
amount of the exemption:	(type)	↓(amount)			
		B	/		
			(Assessor or designee)		(date)