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

# 20 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING) To receive the full exemption, a claimant must complete and

OF CONTROL County of Inyo Dave Stottlemyre, Assessor PO Box J Independence, CA 93526 760 878-0302 Phone inyoassessor@inyocounty.us

			with the Assessor by February 15. ame and Mailing Address: (Make necessary corrections in			
•				Property Location:		
				This organization owns rents/	leases the real property at this location:	
				Property No.: Clas	2e.	
rece	iving	the e	Ir 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 <b>ired for each location.</b> The Assessor may contact you for addition	plete, sign and return this claim form	ne location listed above. To continue to the Assessor. <b>A separate claim</b>	
A. If	you ı	no lo	onger seek an exemption at this location, check here 🔲, sign and	return this form to the Assessor. Date	e Vacated:	
B. If	vour	orga	anization is dissolved and therefore no longer needs an Organizatio	onal Clearance Certificate, check here		
		Ũ	shanged within the last year: 🛛 Mailing Address 🗍 Orga		—	
lf ye	s, en	ter C	r organization have a valid <i>Organizational Clearance Certificate</i> (OC OCC No and date issued amended the organization's formative documents (i.e., articles of ir			
last y Box	/ear? 9428	79, S	Yes No If <b>yes</b> , please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC number. Nere amended, please forward a copy of this page to the Board of E	State Board of Equalization, County Note to Assessor's Office: If the organ	-Assessed Properties Division, P.O.	
			rmation on the reverse side before completing. All questions mus or complete the referenced form. Contact the Assessor if any forr			
Ident	-		operty that your organization <b>owns</b> at this location:			
		•	roperty (land/buildings/improvements)  Personal property Since January 1, last year:	Taxable Possessory Interes	st	
			<ul> <li>Have any of the activities or use on any portion of the property that of the change in activities or use.</li> </ul>	at received an exemption last year cha	anged? If yes, attach an explanation	
	П	2.	. Is any portion of this property being used for exempt purposes the	at was not being used in that manner	last vear?	
			<ol> <li>Is any portion of this property vacant or unused? If yes, since (data</li> </ol>	0	,	
			<ul> <li>Is any portion of this property used as a retail outlet or for other formal rehabilitation program may be exempt if BOE-267-R is file</li> </ul>	fundraising purposes? (Note: Thrift		
5. Is any portion of the property used for living quarters? If yes, check one:						
			Transitional / emergency shelter			
			Low-income housing (check one)			
			Owned by a non-profit organization or eligible limited lia	bility 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> unleg government under, but not limited to, sections 202, 231, 236	ss care or services are provided or the 6, or 811 of the Federal Public Laws.	e property is financed by the federal	
			Living quarters associated with a rehabilitation program, sub	bmit BOE-267-R		
			Other - If you claim exemption for this portion, submit docun with a statement indicating that housing continues to be use	nentation including the occupant's pos d for the organization's exempt purpo	sition or role in the organization, se. (See "Housing" on reverse.)	
	6. Do other persons or organizations use any of this property? If <b>yes</b> , <u>submit BOE-267-0</u> if real property is used; for personal property attach a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if not previously provided to the Assessor.					
	7. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income" on the reverse.					
		8.	Have the organization's income and/or expenses increased by n recent and the prior year's complete financial statements along w	nore than 25 percent since last year? /ith an explanation of increase.	? If <b>yes</b> , attach a copy of your most	
		9.	. Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable as	or rented to the claimant? If <b>yes</b> , prov s it is not owned by the claimant.	vide the owner's name and address	
NAME	OF P	ERSO	ON TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE	
					( )	
	l ce	ertify	y (or declare) under penalty of perjury under the laws of the State o any accompanying statements or documents, is true, correct			
SIGN/	ATURE	OF C	CLAIMANT		DATE	
EMAIL	ADD	RESS				
	ASSI	ESS	OR'S USE ONLY Approved: ALL PART	Denied Reason(s) for Denial:		
			THIS DOCUMENT IS SUBJECT	TO PUBLIC INSPECTION		



# BOE-267-A (P2) REV. 23 (05-22)

#### **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	TOTAL	ASSESSED VALUE OF:							
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL				
ITEM	EXEM	PTION ALLOWED		I.	I				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL				
f 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)	φ(amount)							
		B							
			(Assessor or desig	inee)	(date)				