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 file this form with the Assessor by February 15 Organiz



MERCED COUNTY MATT H. MAY, ASSESSOR

2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

		me and Mailing Address: (Make necessary corrections in name and address.)	Property Location:	
	micu			s/leases the real property at this location
			Property No.: Cl	ass:
receiving	the e	r organization received the Welfare Exemption for all or p exemption for the property you own at this location, you red for each location. The Assessor may contact you fo	must complete, sign and return this claim for	the location listed above. To continue m to the Assessor. <b>A separate claim</b>
	•	nger seek an exemption at this location, check here,		te Vacated:
-		nization is dissolved and therefore no longer needs an C	-	
-	-		-	
		nanged within the last year: Mailing Address	Organization Name	
		organization have a valid <i>Organizational Clearance Certi</i> OC No and date issued	ficate (OCC) issued by the State Board of Eq	ualization?  Yes  No
E. Have y	/ou a	mended the organization's formative documents (i.e., ar	ticles of incorporation, constitution, trust instr	ument, articles of organization) since
		Yes 🗌 No If <b>yes</b> , please mail a copy of the amendm		
		Sacramento, CA 94279-0064. Please include your OCC		inization is dissolved or the formative
		ere amended, please forward a copy of this page to the B	•	ny quantian in "VES " avalain in an
		mation on the reverse side before completing. All quest r complete the referenced form. Contact the Assessor		
		perty that your organization <b>owns</b> at this location:		
-		operty (land/buildings/improvements)	property	est
YES NO	-	Since January 1, last year:		
	1.	Have any of the activities or use on any portion of the pr of the change in activities or use.	operty that received an exemption last year c	nanged? If yes, attach an explanation
	2.	Is any portion of this property being used for exempt pu	rposes that was not being used in that manne	er last vear?
		Is any portion of this property vacant or unused? If <b>yes</b> ,		-
		Is any portion of this property used as a retail outlet or		
		formal rehabilitation program may be exempt if BOE-26	7-R is filed with this claim.)	t stores which are part of a plained,
	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 liability company, submit BOE-267-L	
		Owned by a limited partnership, submit BOE-2	<u>267-L1</u>	
		Housing for senior or handicapped, <u>submit BOE-26</u> government under, but not limited to, sections 202	<u>67-H</u> unless care or services are provided or t , 231, 236, or 811 of the Federal Public Laws	he property is financed by the federal
		Living quarters associated with a rehabilitation pro	gram, <u>submit BOE-267-R</u>	
		Other - If you claim exemption for this portion, sub with a statement indicating that housing continues	mit documentation including the occupant's p to be used for the organization's exempt purp	osition or role in the organization, ose. (See "Housing" on reverse.)
	6.	Do other persons or organizations use any of this prope a list describing what is used, the name of the user, the previously provided to the Assessor.	rty? If <b>ves.</b> submit BOE-267-O if real property	is used: for personal property attach
	7.	Did this or any portion of this property generate taxab	le "unrelated business taxable income," as o	lefined in section 512 of the Internal
	Q	Revenue Code? If <b>yes</b> , see "Unrelated Business Taxab Have the organization's income and/or expenses incre-		r? If <b>vas</b> attach a conv of your most
		recent and the prior year's complete financial statement	is along with an explanation of increase.	
	9.	Is there any equipment or property at this location that and a description of the property. This property may be		ovide the owner's name and address
NAME OF P	ERSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE
				( )
1 c	ertify	(or declare) under penalty of perjury under the laws of th any accompanying statements or documents, is true	00	
SIGNATURE	OF C		TITLE	DATE

EMAIL ADDRESS

ASSESSOR'S USE ONLY

ALL PART Denied Reason(s) for Denial:



Approved:

#### **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					
		ACCECCORCO					
		ASSESSED VA	LUES				
ITEM	ΤΟΤΑ	LASSESSED VALUE OF:					
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL		
ITEM	EXEN	EXEMPTION ALLOWED					
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL		
If another exemption, such as	the church, religious, e	tc., was allowed this year c	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)	φ(amount)					
		B	y				
			(Assessor or designee)		(date)		