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



Joaquín Torres Assessor-Recorder 1 Dr. Carlton B. Goodlett Place City Hall - Room 190 San Francisco, CA 94102-4698

AME OF PERSE	any accompanying statements or documents, is true, correct CLAIMANT	as it is not owned by the claimant. DAYTIME TELEPHONE () of California that the foregoing and all information hereon, including and complete to the best of my knowledge and belief. DATE
	and a description of the property. This property may be taxable ON TO CONTACT FOR ADDITIONAL INFORMATION (please print) fy (or declare) under penalty of perjury under the laws of the State any accompanying statements or documents, is true, correc CLAIMANT TITLE	as it is not owned by the claimant. DAYTIME TELEPHONE () of California that the foregoing and all information hereon, including at and complete to the best of my knowledge and belief.
AME OF PERSO	and a description of the property. This property may be taxable ON TO CONTACT FOR ADDITIONAL INFORMATION (please print) fy (or declare) under penalty of perjury under the laws of the State any accompanying statements or documents, is true, correct	as it is not owned by the claimant. DAYTIME TELEPHONE () of California that the foregoing and all information hereon, including at and complete to the best of my knowledge and belief.
	and a description of the property. This property may be taxable ON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	as it is not owned by the claimant. DAYTIME TELEPHONE ()
	and a description of the property. This property may be taxable	as it is not owned by the claimant.
□ □ 8) Is there any equipment or property at this location that is located	
	recent and the prior year's complete financial statements along	with an explanation of increase.
1 1 7	Revenue Code? If yes , see "Unrelated Income" on the reverse.	
	a list describing what is used, the name of the user, the amou previously provided to the Assessor.	lated business taxable income," as defined in section 512 of the Interna
□	with a statement indicating that housing continues to be us	sed for the organization's exempt purpose. (See "Housing" on reverse.) es, submit BOE-267-O if real property is used; for personal property attact
		imentation including the occupant's position or role in the organization,
	government under, but not limited to, sections 202, 231, 23	ess care or services are provided or the property is financed by the federa 36, or 811 of the Federal Public Laws. ubmit BOE-267-R
	 Owned by a limited partnership, <u>submit BOE-267-L1</u> Housing for senior or handicapped, submit BOE-267-H unl 	ess care or services are provided or the property is financed by the federa
	Owned by a non-profit organization or eligible limited li	iability company, <u>submit BOE-267-L</u>
	Low-income housing (check one)	
	Transitional / emergency shelter	
] 🗌 5	5. Is any portion of the property used for living quarters? If yes, ch	eck one:
	formal rehabilitation program may be exempt if BOE-267-R is fil	led with this claim.)
		er fundraising purposes? (Note : Thrift stores which are part of a planned
	 Is any portion of this property being used for exempt purposes t Is any portion of this property vacant or unused? If yes, since (or 	· · ·
	of the change in activities or use.	
SNO	Since January 1, last year: 1. Have any of the activities or use on any portion of the property the	nat received an exemption last year changed? If yes, attach an explanatio
	roperty (land/buildings/improvements)	y 🗌 Taxable Possessory Interest
	or complete the referenced form. Contact the Assessor if any fo roperty that your organization owns at this location:	rms referenced below are needed to complete this application.
		ust be answered. If the answer to any question is "YES," explain in a
	vere amended, please forward a copy of this page to the Board of	
		e State Board of Equalization, County-Assessed Properties Division, P.C. Note to Assessor's Office: If the organization is dissolved or the formativ
. Have you	amended the organization's formative documents (i.e., articles of	incorporation, constitution, trust instrument, articles of organization) sinc
. Does your	r organization have a valid <i>Organizational Clearance Certificate</i> (C OCC No and date issued	DCC) issued by the State Board of Equalization?
. Check, if c	changed within the last year: 🛛 Mailing Address 🗍 Or	ganization Name
If your org	anization is dissolved and therefore no longer needs an Organization	tional Clearance Certificate, check here
If you no le	onger seek an exemption at this location, check here \Box , sign and	d return this form to the Assessor. Date Vacated:
ceiving the rm is requ	e exemption for the property you own at this location, you must co iired for each location. The Assessor may contact you for additio	
		Property No.: Class:
		This organization owns rents/leases the real property at this location
		Property Location:



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 US	SE ONLY			
		ASSESSED VA	LUES			
ITEM	TOTAL	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, et	c., was allowed this year o	n a portion of the property des	cribed in the claim, inc	dicate the type and	
amount of the exemption		\$				
amount of the exemption:	(type)	(amount)				
		B	/			
			(Assessor or desig	nee)	(date)	