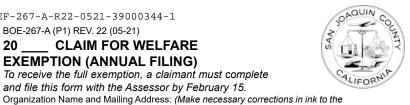
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printed name and address.)

#### 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.



# Steve J. Bestolarides

Assessor-Recorder-County Clerk

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Exemptions: (209) 468-2646 https://www.sjgov.org/department/assessor

Droporty Logation

| ASSESSOR'S USE ONLY Approved: ALL PAR   | RT Denied Reason(s) for Denial:   |
|---|---|
| MAIL ADDRESS  |   |
|   |   |
| any accompanying statements or documents, is true, corr   |   |
| I certify (or declare) under penalty of perjury under the laws of the Star  | te of California that the foregoing and all information hereon, including   |
| ME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)   |   |
| and a description of the property. This property may be taxabl  | sed or rented to the claimant? If <b>yes,</b> provide the owner's name and addre<br>le as it is not owned by the claimant.  |
| recent and the prior year's complete financial statements alon  | 5   |
| 8. Have the organization's income and/or expenses increased b   | by more than 25 percent since last year? If <b>yes,</b> attach a copy of your me  |
|   | rrelated business taxable income," as defined in section 512 of the Intern  |
| <ul> <li>6. Do other persons or organizations use any of this property? If<br/>a list describing what is used, the name of the user, the amo<br/>previously provided to the Assessor.</li> </ul>  | f <b>yes, <u>submit BOE-267-O</u> if real property is used; for personal property atta</b><br>ount received by claimant (if any) and a copy of the lease agreement if r |
| with a statement indicating that housing continues to be  | ocumentation including the occupant's position or role in the organization, used for the organization's exempt purpose. (See "Housing" on reverse.)                     |
| Living quarters associated with a rehabilitation program,<br>Other If you claim exemption for this partice, submit do   |   |
| _   | unless care or services are provided or the property is financed by the fede 236, or 811 of the Federal Public Laws.  |
| Owned by a limited partnership, <u>submit BOE-267-L1</u>  | —   |
| Owned by a non-profit organization or eligible limited  |   |
| Low-income housing (check one)  |   |
| Transitional / emergency shelter  |   |
| 5. Is any portion of the property used for living quarters? If yes, o   | check one:  |
| formal rehabilitation program may be exempt if BOE-267-R is   | filed with this claim.)   |
|   | ther fundraising purposes? ( <b>Note</b> : Thrift stores which are part of a planne   |
| <ul> <li>2. Is any portion of this property being used for exempt purposes</li> <li>3. Is any portion of this property vacant or unused? If yes, since</li> </ul>   | <b>G 1</b>  |
| of the change in activities or use.   |   |
|   | y that received an exemption last year changed? If yes, attach an explanati   |
| Real property (land/buildings/improvements)     Personal prope     SNO Since January 1, last year:  | erty Taxable Possessory Interest  |
| entify the property that your organization <b>owns</b> at this location:  |   |
| tachment or complete the referenced form. Contact the Assessor if any   | forms referenced below are needed to complete this application.   |
| ead the information on the reverse side before completing. All questions r  | •   |
| ox 942879, Sacramento, CA 94279-0064. Please include your OCC numbe<br>ocuments were amended, please forward a copy of this page to the Board of  |   |
| st year? Yes No If <b>yes</b> , please mail a copy of the amendment to  | the State Board of Equalization, County-Assessed Properties Division, P.  |
| • <b>yes</b> , enter OCC No and date issued<br>Have you amended the organization's formative documents (i.e., articles of | of incorporation, constitution, trust instrument, articles of organization) sin   |
| D. Does your organization have a valid Organizational Clearance Certificate   | (OCC) issued by the State Board of Equalization?  |
| c. Check, if changed within the last year:  | Organization Name   |
| . If your organization is dissolved and therefore no longer needs an Organiz  | zational Clearance Certificate, check here 🗌  |
| . If you no longer seek an exemption at this location, check here $\Box$ , sign a   | and return this form to the Assessor. Date Vacated:   |
| orm is required for each location. The Assessor may contact you for additional and the second s  | tional information.   |
| ast year your organization received the Welfare Exemption for all or part of acceiving the exemption for the property you own at this location, you <b>must</b>   | the property your organization owns at the location listed above. To contin   |
|   | Property No.: Class:  |
|   |   |
|   |   |
|   |   |
|   |   |
|   | This organization owns rents/leases the real property at this locat   |



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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.

|                               |                          | 1005000000                   |                                 |                          |                   |  |
|-------------------------------|--------------------------|------------------------------|---------------------------------|--------------------------|-------------------|--|
|                               |                          | ASSESSOR'S US                | SE ONLY                         |                          |                   |  |
|                               |                          | ASSESSED VA                  | LUES                            |                          |                   |  |
| ITEM                          | τοτα                     | LASSESSED 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, ind | cate the type and |  |
| amount of the exemption.      |                          | ¢                            |                                 |                          |                   |  |
| amount of the exemption:      | (type)                   | φ (amount)                   |                                 |                          |                   |  |
|                               |                          | B                            | /                               |                          |                   |  |
|                               |                          |                              | (Assessor or designee)          |                          | (date)            |  |