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

ink to the 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. Organization Name and Mailing Address: (Make necessary corrections in



## 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

Property Location:

This organization		owns		rents/leases	the real property at this location:
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		Property No.:	Class:					
eceiving the	r organization received the Welfare Exempt exemption for the property you own at this <b>red for each location.</b> The Assessor may	location, you must complete, sign and return	ation owns at the location listed above. To cont this claim form to the Assessor. <b>A separate c</b>					
-	-	eck here $\Box$ , sign and return this form to the $\lambda$	Assessor. Date Vacated:					
B. If your orga	anization is dissolved and therefore no long	er needs an Organizational Clearance Certific	ate, check here					
C. Check, if c	hanged within the last year: 🛛 Mailin	ng Address						
D. Does your f <b>yes,</b> enter (	organization have a valid <i>Organizational C</i>	learance Certificate (OCC) issued by the State	e Board of Equalization?   Yes  No					
E. Have you a ast year? Box 942879, locuments w Read the info attachment o	amended the organization's formative docu Yes No If <b>yes</b> , please mail a copy or Sacramento, CA 94279-0064. Please includere amended, please forward a copy of this <i>rmation on the reverse side before completi</i>	ments (i.e., articles of incorporation, constituti f the amendment to the State Board of Equali de your OCC number. Note to Assessor's Offi- page to the Board of Equalization. <i>ng.</i> <b>All questions must be answered. If the</b> <i>the Assessor if any forms referenced below a</i>	on, trust instrument, articles of organization) s zation, County-Assessed Properties Division, ce: If the organization is dissolved or the form answer to any question is "YES," explain i re needed to complete this application.					
• •			sessory Interest					
ES NO	Since January 1, last year:		-					
	of the change in activities or use.		on last year changed? If yes, attach an explan					
	, , , , , , , , , , , , , , , , , , , ,	for exempt purposes that was not being used	,					
		nused? If <b>yes</b> , since (date)						
4	<ul> <li>Is any portion of this property used as a formal rehabilitation program may be exer</li> </ul>	retail outlet or for other fundraising purposes mpt if BOE-267-R is filed with this claim.)	? (Note: Thrift stores which are part of a plan					
5	Is any portion of the property used for livir	ng quarters? If yes, check one:						
	Transitional / emergency shelter							
	Low-income housing (check one)							
		ion or eligible limited liability company, <u>submit</u>	BOE-267-L					
	Owned by a limited partnership,							
			provided or the property is financed by the fe Public Laws.					
		nabilitation program, <u>submit BOE-267-R</u>						
	with a statement indicating that hous	ing continues to be used for the organization's	occupant's position or role in the organization s exempt purpose. (See "Housing" on reverse.					
	<ul> <li>Do other persons or organizations use an a list describing what is used, the name previously provided to the Assessor.</li> </ul>	y of this property? If <b>yes</b> , <u>submit BOE-267-0</u> i of the user, the amount received by claimant	f real property is used; for personal property at (if any) and a copy of the lease agreement i					
	Revenue Code? If yes, see "Unrelated Bi	Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Interr Revenue Code? If <b>yes,</b> see "Unrelated Business Taxable Income" on the reverse.						
	Have the organization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your more than the prior year's complete financial statements along with an explanation of increase.							
	<ul> <li>Is there any equipment or property at this and a description of the property. This pro</li> </ul>	Iocation that is leased or rented to the claima perty may be taxable as it is not owned by the	ant? If <b>yes,</b> provide the owner's name and add e claimant.					
IAME OF PERSO	IN TO CONTACT FOR ADDITIONAL INFORMATION (ple	ase print)	DAYTIME TELEPHONE					
-	any accompanying statements or doc	r the laws of the State of California that the for uments, is true, correct and complete to the bu	est of my knowledge and belief.					
SIGNATURE OF (	CLAIMANT	TITLE	DATE					
MAIL ADDRESS		· · ·						
ASSESS	OR'S USE ONLY Approved	: ALL PART Denied Reason	n(s) for Denial:					

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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 USE ONLY										
		ASSESSED VA	LUES							
ITEM	ΤΟΤΑ	LASSESSED VALUE OF:								
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
ITEM	EXEMPTION ALLOWED									
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
f another exemption, such as	the church, religious, et	tc., was allowed this year o	n a portion of the property des	ribed in the claim, indi	cate the type and					
amount of the exemption.		\$								
amount of the exemption:	(type)	(amount)								
		B								
			(Assessor or desig	nee)	(date)					