EF-267-A-R23-0522-51000146-1 BOE-267-A (P1) REV. 23 (05-22)

20 ____ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)



TODD L. RETZLOFF, CCIM SUTTER COUNTY

1190 Civic Center Blvd. Yuba City, CA 95993 Telephone (530) 822-7160 FAX (530) 822-7198 www.suttercounty.org/assessor

			full exemption, a claimant must complete and	Email: assess	Email: assessor@co.sutter.ca.us						
			ith the Assessor by February 15. ne and Mailing Address: (Make necessary corrections in	TO STORY							
			name and address.)	Property Location:							
	,		,	This organization owns rer	its/leases the real property at this location						
					,						
				Property No.:	lass:						
					All and the second control of the second con						
rece	Last year your organization received the Welfare Exemption for all or part of the property your organization owns at the location listed above. To continue receiving the exemption for the property you own at this location, you must complete, sign and return this claim form to the Assessor. A separate claim form is required for each location . The Assessor may contact you for additional information.										
A. If you no longer seek an exemption at this location, check here, sign and return this form to the Assessor. Date Vacated:											
B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here											
C. Check, if changed within the last year: Mailing Address Organization Name											
D. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issued by the State Board of Equalization? Yes No If yes , enter OCC No and date issued											
			mended the organization's formative documents (i.e., a								
			Yes No If yes , please mail a copy of the amendn								
			acramento, CA 94279-0064. Please include your OCC re amended, please forward a copy of this page to the I		anization is dissolved or the formative						
			mation on the reverse side before completing. All ques	•	ny question is "YFS " explain in an						
			r complete the referenced form. Contact the Assessor								
			perty that your organization owns at this location:	•	, ,,						
	Rea	l pro	perty (land/buildings/improvements)	al property Taxable Possessory Inter	rest						
YES	NO		Since January 1, last year:								
		1.	Have any of the activities or use on any portion of the p of the change in activities or use.	property that received an exemption last year o	hanged? If yes, attach an explanation						
	2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?										
		3.	Is any portion of this property vacant or unused? If yes	s, since (date) Are	ea (sq.ft.)						
		4.	Is any portion of this property used as a retail outlet of formal rehabilitation program may be exempt if BOE-20	or for other fundraising purposes? (Note : Thri 67-R is filed with this claim.)	ft stores which are part of a planned,						
		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	e limited liability company, submit BOE-267-L							
			Owned by a limited partnership, submit BOE-								
			_ ,		the property is financed by the federal						
			Housing for senior or handicapped, submit BOE-2 government under, but not limited to, sections 202	2, 231, 236, or 811 of the Federal Public Laws	i.						
			Living quarters associated with a rehabilitation pro	ogram, <u>submit BOE-267-R</u>							
			Other - If you claim exemption for this portion, sub	bmit documentation including the occupant's p	oosition or role in the organization,						
			with a statement indicating that housing continues	s to be used for the organization's exempt pur	pose. (See "Housing" on reverse.)						
		6.	Do other persons or organizations use any of this propalist describing what is used, the name of the user, t	erty? If yes , submit BOE-267-O if real propert	y is used; for personal property attach						
			previously provided to the Assessor.	ine amount received by claimant (if any) and	a copy of the lease agreement if not						
		7.	Did this or any portion of this property generate taxal	ble "unrelated business taxable income." as	defined in section 512 of the Internal						
			Revenue Code? If yes, see "Unrelated Business Taxa	able Income" on the reverse.							
		8. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your mos recent and the prior year's complete financial statements along with an explanation of increase.									
	9. Is there any equipment or property at this location that is leased or rented to the claimant? If yes , provide the owner's name and address and a description of the property. This property may be taxable as it is not owned by the claimant.										
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE						
					()						
	I ce	rtify	(or declare) under penalty of perjury under the laws of t								
			any accompanying statements or documents, is tru								
SIGN	ATURE	OF C	LAIMANT	TITLE	DATE						
	4555										
⊏IVIAIL	ADDR	⊏ 35									

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Reason(s) for Denial:

Approved: ALL PART Denied



ASSESSOR'S USE ONLY

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 USE ONLY										
ASSESSED VALUES										
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, etc., was allowed this year on a portion of the property described in the claim, indicate the type and										
amount of the exemption: \$										
	(type)	(amount)								
	By		nee)	(date)						



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