Organization Name and Mailing 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.



Robert Menvielle Imperial County Assessor 940 W. Main Street Suite 115

El Centro, CA 92243 Main Office: (442) 265-1300 Website: assessor.imperialcounty.org

		ary	corrections in ink to the printed name and address.)	Property Location:					
				This organization owns rents/leases the real property at this local					
				Property No.: Class:					
ast yea	ar yc	ouro	organization received the Welfare Exemption for all or part of the	property your organization owns at the location listed above. To continu					
eceivin orm is	g the	e ex	kemption for the property you own at this location, you must core d for each location. The Assessor may contact you for addition	nplete, sign and return this claim form to the Assessor. A separate clai					
	-		· · · _	return this form to the Assessor. Date Vacated:					
•			ization is dissolved and therefore no longer needs an Organizati						
•		-		anization Name					
			rganization have a valid Organizational Clearance Certificate (OPCC No and date issued						
. Have	you	an	nended the organization's formative documents (i.e., articles of i	ncorporation, constitution, trust instrument, articles of organization) sin					
				e State Board of Equalization, County-Assessed Properties Division, P.					
			e amended, please forward a copy of this page to the Board of E	Note to Assessor's Office: If the organization is dissolved or the formati					
				st be answered. If the answer to any question is "YES," explain in					
ttachn	nent	or	complete the referenced form. Contact the Assessor if any for	ms referenced below are needed to complete this application.					
		•	perty that your organization owns at this location:						
		orop	perty (land/buildings/improvements)	Taxable Possessory Interest					
ES N	-		Since January 1, last year:						
	-		Has the use on any portion of the property that received an exer						
			Is any portion of this property being used for exempt purposes the	с ,					
				ate) Area (sq.ft.)					
		t	formal rehabilitation program may be exempt if BOE-267-R is file						
		5. Is any portion of the property used for living quarters (other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If yes , and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization exempt purpose (see "Housing" on reverse) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.							
	_		company, submit BOE-267-L. If yes, and the property is owned	s this property used as low-income housing? If yes , and the property is owned by a nonprofit organization or eligible limited liabil company, submit BOE-267-L. If yes , and the property is owned by a limited partnership, submit BOE-267-L1.					
				d? If yes , submit BOE-267-H unless care or services are provided or t ited to, sections 202, 231, 236, or 811 of the Federal Public Laws.					
		1	Do other persons or organizations use any of this property? If ye attach a list describing what is used, the name of the user, the a not previously provided to the Assessor.	es, submit BOE-267-O if real property is used; for personal property mount received by claimant (if any) and a copy of the lease agreement					
]		Did this or any portion of this property generate taxable "unrela Revenue Code? If yes , see <i>"Unrelated Income"</i> on the reverse.	ated business taxable income," as defined in section 512 of the Intern					
] 1	0.	Have the organization's income and/or expenses increased by recent and the prior year's complete financial statements along v	more than 25 percent since last year? If yes, attach a copy of your mo vith an explanation of increase.					
		i	and a description of the property. This property may be taxable a						
AME OF	PER	SON	TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE ()					
	I		rtify (or declare) under penalty of perjury under the laws of the Si						
IGNATU	RE OF		acluding any accompanying statements or documents, is true, co	DATE					
•	01	52							
MAIL AD	DRES	S							
AS	SES	SO	R'S USE ONLY Approved: ALL PART	Denied Reason(s) for Denial:					

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 is answered **yes**, 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. (This question is not applicable where the exempt activity **is providing housing**.)

USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 8 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 9 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	EXEMP.	IPTION 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								
			(Assessor or design	nee)	(date)					

