BOE-267-A (P1) REV. 24 (05-24)

20 ____ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with

A BUAL COLLEGE

Robert Menvielle Imperial County Assessor

940 W. Main Street Suite 115 El Centro, CA 92243 Main Office: (442) 265-1300 Website: assessor.imperialcounty.org

	NI	/ February 15.	Property Location:					
ame and a		e and Mailing Address: (Make necessary corrections in ink to the printed s.)	This organization owns rents/leases the real property at this loca					
			Property No.:		Class:			
eceiving tl	ne e	organization received the Welfare Exemption for all or part of the temption for the property you own at this location, you must com a d for each location . The Assessor may contact you for additiona	plete, sign and ret	nization ov urn this cla	wns at the loca aim form to the	tion listed above. To cont Assessor. A separate c l		
		ger seek an exemption at this location, check here, sign and r		he Assess	or. Date Vacat	ed:		
•		ization is dissolved and therefore no longer needs an Organizatio						
•	-		nization Name	,				
-		ganization have a valid Organizational Clearance Certificate (OC		tate Board	d of Equalizatio	n? 🗌 Yes 🗌 No		
				lato Boar				
Box 94287 locuments Read the in Ittachmen Dentify the Real	9, S wer form t or prop prop	Yes No If yes , please mail a copy of the amendment to the acramento, CA 94279-0064. Please include your OCC number. Ne amended, please forward a copy of this page to the Board of Echation on the reverse side before completing. All questions must complete the referenced form. Contact the Assessor if any form berty that your organization owns at this location: Deerty (land/buildings/improvements) Personal property	ote to Assessor's qualization. t be answered. If ns referenced belo	Office: If the	ne organization er to any ques ded to complet	is dissolved or the formation is "YES," explain it		
		Since January 1, last year:	tropping an and	notion last	voor charge 10	If yoo ottach ar avel-		
		Have any of the activities or use on any portion of the property tha of the change in activities or use.	received an exen	ipuon last	year changed?	n yes, attach an explana		
		ls any portion of this property being used for exempt purposes that	at was not being us	sed in that	manner last ye	ear?		
		Is any portion of this property vacant or unused? If yes , since (dat	0					
	4.	s any portion of this property used as a retail outlet or for other	fundraising purpos		,			
		formal rehabilitation program may be exempt if BOE-267-R is filed	d with this claim.)					
	5.	Is any portion of the property used for living quarters? If yes, chec	k one:					
		Low-income housing (check one) Owned by a non-profit organization or eligible limited liable	vility company, sub		067			
		Owned by a limited partnership, submit BOE-267-L1	binty company, <u>suc</u>		<u>207-L</u>			
		 Housing for senior or handicapped, <u>submit BOE-267-H</u> unle 	es care or service	s are provi	ided or the pror	perty is financed by the		
		federal government under, but not limited to, sections 202,	231, 236, or 811	of the Fed	eral Public Law	'S.		
		Living quarters associated with a rehabilitation program, sul	bmit BOE-267-R					
		Other - If you claim exemption for this portion, submit docu organization, with a statement indicating that housing o (See "Housing" on reverse.)						
	6	Do other persons or organizations use any of this property? If yes	submit BOF-267	-O if real p	roperty is used	· for personal property at		
		a list describing what is used, the name of the user, the amount previously provided to the Assessor.	received by claim	ant (if any	/) and a copy o	of the lease agreement i		
	7.	Did this or any portion of this property generate taxable "unrelat Revenue Code? If yes , see <i>"Unrelated Business Taxable Income</i>	" on the reverse.	pie income	e, as defined i	n section 512 of the inte		
	8.	Have the organization's income and/or expenses increased by m	the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your mo t 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 and a description of the property. This property may be taxable as	or rented to the cla	imant? If y	yes, provide the ant.	e owner's name and add		
IAME OF PEI		TO CONTACT FOR ADDITIONAL INFORMATION (please print)				IE TELEPHONE		
					()		
		or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct			ny knowledge a			
IGNATURE (OF CL	AIMANT TITLE			DATE			
MAIL ADDRE	SS							
ASSE	sso	R'S USE ONLY Approved: ALL PART	Denied Rea	ason(s) for	· Denial·			
					Domai.			
		THIS DOCUMENT IS SUBJECT T						

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 Certi icate (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	EXEMF	•									
	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)						

