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

# 20 \_\_\_\_ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING) To receive the full exemption, a claimant must complete and

OF CONTRACTOR County of Inyo Dave Stottlemyre, Assessor PO Box J Independence, CA 93526 760 878-0302 Phone inyoassessor@inyocounty.us

Organ	izatio	n Nar	vith the Assessor by February 15. me and Mailing Address: (Make necessary corrections in I name and address.)	Property Location:						
		mea			leases the real property at this location:					
				Property No.: Clas						
				Property No.: Clas	SS.					
recei	ving	the e	r organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you <b>must</b> cor red for each location. The Assessor may contact you for addition	nplete, sign and return this claim form	e location listed above. To continue to the Assessor. <b>A separate claim</b>					
A. If	you n	o lor	nger seek an exemption at this location, check here, sign and	return this form to the Assessor. Date	Vacated:					
B. If	your	orga	nization is dissolved and therefore no longer needs an Organizati	onal Clearance Certificate, check here						
C. CI	neck,	if ch	nanged within the last year: 🦳 Mailing Address 🖳 Org	anization Name						
					alization? 🗔 Yes 🗔 No					
D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? Yes No If <b>yes</b> , enter OCC No and date issued										
last y Box 9 docu <i>Reac</i> attac	ear? 94287 ment <i>the i</i> <b>hme</b>	9, S s we <i>nfori</i> <b>nt o</b> <i>pro</i>	mended the organization's formative documents (i.e., articles of i Yes No If <b>yes</b> , please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC number. It are amended, please forward a copy of this page to the Board of E mation on the reverse side before completing. <b>All questions mus</b> <b>r complete the referenced form.</b> Contact the Assessor if any for operty that your organization <b>owns</b> at this location: operty (land/buildings/improvements) Personal property	e State Board of Equalization, County- Note to Assessor's Office: If the organ Equalization. St be answered. If the answer to any ms referenced below are needed to co	Assessed Properties Division, P.O. ization is dissolved or the formative <b>y question is "YES," explain in an</b> complete this application.					
YES		1 010	Since January 1, last year:							
		1.	Have any of the activities or use on any portion of the property the of the change in activities or use.	at received an exemption last year cha	anged? If yes, attach an explanation					
		2.	Is any portion of this property being used for exempt purposes th	nat was not being used in that manner	last year?					
		3.	Is any portion of this property vacant or unused? If yes, since (da	ate) Area	(sq.ft.)					
		4.	Is any portion of this property used as a retail outlet or for other formal rehabilitation program may be exempt if BOE-267-R is file	r fundraising purposes? ( <b>Note</b> : Thrift : ed with this claim.)	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 limited lia	ability company, <u>submit BOE-267-L</u>						
	Owned by a limited partnership, <u>submit BOE-267-L1</u>									
			Housing for senior or handicapped, <u>submit BOE-267-H</u> unle government under, but not limited to, sections 202, 231, 230	ess care or services are provided or the 6, or 811 of the Federal Public Laws.	e property is financed by the federal					
			Living quarters associated with a rehabilitation program, <u>su</u>	bmit BOE-267-R						
			Other - If you claim exemption for this portion, submit docur with a statement indicating that housing continues to be use							
		6.	Do other persons or organizations use any of this property? If <b>ye</b> a list describing what is used, the name of the user, the amoun previously provided to the Assessor.	<b>s</b> , <u>submit BOE-267-0</u> if real property i t received by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not					
		7.	Did this or any portion of this property generate taxable "unrela Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Incom	ated business taxable income," as de e″ on the reverse	fined in section 512 of the Internal					
		8.	Have the organization's income and/or expenses increased by r recent and the prior year's complete financial statements along v	more than 25 percent since last year?	If <b>yes</b> , attach a copy of your most					
		9.	Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a	or rented to the claimant? If <b>yes</b> , prov	vide the owner's name and address					
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	,	DAYTIME TELEPHONE					
					( )					
	l ce	rtify	(or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct							
SIGNATURE OF CLAIMANT TITLE DATE										
EMAIL	ADDR	ESS	I		<u> </u>					
	_									
-	ASSE	ssc	DR'S USE ONLY Approved: ALL PART	Denied Reason(s) for Denial:						

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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 US	SE ONLY					
		ASSESSED VA	LUES					
ITEM	ΤΟΤΑΙ	ASSESSED VALUE OF:						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
ITEM	EXEM	PTION ALLOWED		L	I			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
If another exemption, such as	the church, religious, et	c., was allowed this year o	n a portion of the property des	cribed in the claim, indi	cate the type and			
amount of the exemption: \$								
	(type)	(amount)						
		B						
			(Assessor or desig	inee)	(date)			