EF-267-F-R01-0520-16000172-1 BOE-267-F (FRONT) REV. 01 (05-20)

WELFARE OR VETERANS' ORGANIZATION EXEMPTION ASSESSOR'S FINDING ON QUALIFICATION OF PROPERTY USE



Kristine Lee Kings County Assessor

1400 W. Lacey Blvd. Hanford, CA 93230 559-852-2486 Fax: 559-582-2794

DATE:						
Organization Name and Mailing Address:			Property Loca	Property Location:		
Organization Exemp 214 or section 215.	tion together with othe 1 and following of the	r material submitted for Revenue and Taxation	ation Code, we have revier the above property. Our for on Code, which provide f etermined to be "Incomplet	finding is that the reform the welfare or v	equirements of section veterans' organization	
■ BEEN MET				☐ NOT BEEN	IMET	
☐ P.P.O.	☐ R.O.	☐ H.E.H.	☐ N.F.S.	☐ F.R.P.	L.F.	
☐ P.P. & IMP.	☐ N.I.N.	☐ H.L.I.	☐ N.O.S.	☐ N.E.U.		
☐ P.P. & P.I.	P.V.P.	☐ H.L.P.	☐ N.O.C.C.	☐ V.U.P.		
O.E.U.	L.F. (90%)	R.L.Q.	F.N.C. (see below)	☐ P.N.R.		
E.U.	L.F. (85%)	□ O.P.U.				
L.R.						
			nding, you may submit ad ssor, along with a copy of th		n and/or documents in	
SEE REVERSE FO FINDING:	R DESCRIPTION OF	ABBREVIATIONS A	ND BELOW FOR ADDIT	IONAL COMMENT	S REGARDING THE	

PLEASE READ CAREFULLY

IN FUTURE YEARS, YOU WILL NOT RECEIVE A FINDING SHEET FROM THIS OFFICE UNLESS THE PROPERTY IS INELIGIBLE FOR EXEMPTION.

IMPORTANT NOTICE

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organization Clearance Certificate* from the State Board of Equalization.

If the exemption is denied and the claimant does not agree with the above findings, the claimant may seek a refund of property taxes paid by filing a claim for refund with the county board of supervisors, and if the claimant's refund with the county is denied, the claimant may file a refund action in superior court.



ABBREVIATIONS USED IN PROCESSING CLAIMS FOR WELFARE OR VETERANS' ORGANIZATION EXEMPTION – QUALIFICATION OF PROPERTY USE

REQUIREMENTS MET

CODE	DESCRIPTION
(:()I)F	DESCRIPTION

P.P.O. Personal property only.

P.P. & IMP. Personal property and improvements.
P.P. & P.I. Personal property and possessory interest.

O.E.U. Only those portions of the property used exclusively for religious, hospital, or charitable purposes meet the requirement

for exemption.

E.U. Portions of the property in excess of that reasonably necessary for the purposes of the organization do not meet the

requirements for exemption.

L.R. Portions of the property leased or rented do not meet the requirement for exemption.

R.O. Portions of the property used for retail outlet purposes do not meet the requirements for exemption.

N.I.N. Portions of the property used to house personnel whose presence on the premises is not an institutional necessity do

not meet the requirements for exemption.

P.V.P. Portions of the property that are vacant or unused do not meet the requirements for exemption.

L.F. (90%) Late filing. Filed with the Assessor between February 16 and the following January 1, 90% of any tax, penalty, or

interest shall be canceled or refunded under the provisions of section 270 of the Revenue and Taxation Code.*

L.F. (85%)

Late filing. Filed with the Assessor after January 1 of the subsequent assessment year; 85% of any tax, penalty, or interest shall be canceled or refunded under the provisions of section 270 of the Revenue and Taxation Code.*

INCOMPLETE

H.E.H. BOE-267-H, Welfare Exemption Supplemental Affidavit, Housing—Elderly or Handicapped Families, not submitted.

Obtain form from the Assessor.

H.L.I. BOE-267-L, Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Households, not submitted. Obtain

form from the Assessor.

H.L.P. BOE-267-L1¢ Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Households (Limited Partnership),

not submitted. Obtain form from the Assessor.

R.L.Q. BOE-267-R, Welfare Exemption Supplemental Affidavit, Rehabilitation—Living Quarters, not submitted. Obtain form

from the Assessor.

O.P.U. BOE-267-O, Welfare Exemption Supplemental Affidavit, Organizations and Persons Using Claimant's Resubmitted.

Obtain form from the Assessor.

N.F.S. No financial statement. Need copy of most current statement of assets and liabilities (balance sheet) for the property

location.

N.O.S. No operating statement. Need copy of most current statement of revenue and expenses for the property location.

N.O.C.C. No Organizational Clearance Certificate. The Assessor may not approve a property tax exemption claim until the

claimant has been issued a valid Organizational Clearance Certificate from the State Board of Equalization.

F.N.C. Incomplete claim. For reason, see comments on front of form BOE-267-F.

REQUIREMENTS NOT MET

F.R.P. This property (or portion of property) used for fundraising purposes is not considered to be used for charitable purposes within the meaning of section 214 of the Revenue and Taxation Code.

N.E.U. Property is not used exclusively for religious, hospital, or charitable purposes within the meaning of section 214 of the

Revenue and Taxation Code.

V.U.P. Vacant, unused property does not meet the requirements for exemption.

P.N.R. Property not recorded in the name of claimant as of the lien date, 12:01 a.m. January 1.

L.F. Late filing. Filed with the Assessor after February 15. Claim not denied because of late filing, see other reason

checked.

^{*} The total tax, including penalties and interest, shall not exceed \$250 in any one year on all property located within the county for which a claim that is filed late is subsequently approved. Tax bills resulting from late filed claims for exemptions from supplemental assessments are calculated individually by value date and are not included in the \$250 per claimant/per county/per year limitation.

