BOE-267-A (P1) REV. 22 (05-21)

#### 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. Organization Name and Mailing Address: (Make necessary corrections in ink to the



# MERCED COUNTY

MATT H. MAY, ASSESSOR 2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

			Property Location:				
			This organization	ns rents/leases the real property at this local			
			Property No.:	Class:			
ast year your organ	ization received the Welfare E	xemption for all or part o	f the property your organization	n owns at the location listed above. To contin			
orm is required for	<b>each location.</b> The Assessor	may contact you for add	t complete, sign and return thi litional information.	s claim form to the Assessor. <b>A separate cla</b>			
. If you no longer se	ek an exemption at this location	on, check here 🔲, sign	and return this form to the Ass	sessor. Date Vacated:			
. If your organizatio	n is dissolved and therefore no	longer needs an Organ	izational Clearance Certificate	e, check here			
Check, if changed	within the last year:	Mailing Address	Organization Name				
). Does your organiz yes, enter OCC No	zation have a valid <i>Organizatio</i>	nal Clearance Certificate	e (OCC) issued by the State B	oard of Equalization?  Yes No			
ast year? Yes over the second	─ No If yes, please mail a content, CA 94279-0064. Please ended, please forward a copy of on the reverse side before cortent.	opy of the amendment to include your OCC numb of this page to the Board inpleting. <b>All questions</b> intact the Assessor if any this location:	o the State Board of Equalization. Note to Assessor's Office: of Equalization. <i>must be answered.</i> If the arr of forms referenced below are	, trust instrument, articles of organization) sin tion, County-Assessed Properties Division, P. If the organization is dissolved or the formati <b>inswer to any question is "YES," explain in</b> <i>needed to complete this application.</i>			
	January 1, last year:	Personal prop	perty Taxable Posses	ssory Interest			
	any of the activities or use on a change in activities or use.	any portion of the proper	ty that received an exemption	last year changed? If yes, attach an explanati			
	portion of this property being	used for exempt purpose	es that was not being used in	that manner last year?			
3. Is any	/ portion of this property vacan	t or unused? If <b>ves,</b> sinc	e (date)	Area (sq.ft.)			
4. Is any forma	y portion of this property used I rehabilitation program may be	as a retail outlet or for o	other fundraising purposes? (	Note: Thrift stores which are part of a planne			
	portion of the property used for						
	Fransitional / emergency shelte	• • •					
	_ow-income housing (check on						
!	• • •	,	ed liability company, <u>submit B(</u>	DF-267-I			
l	Owned by a limited partner	0					
	_ , ,			ovided or the property is financed by the fede			
ا <u>ل</u>	jovernment under, but not limit	ed to, sections 202, 231	, 236, or 811 of the Federal P	ovided or the property is financed by the fede ublic Laws.			
	Living quarters associated with	a rehabilitation program	n, <u>submit BOE-267-R</u>				
	Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, with a statement indicating that housing continues to be used for the organization's exempt purpose. (See "Housing" on reverse.)						
a list	Do other persons or organizations use any of this property? If <b>yes</b> , <u>submit BOE-267-O</u> if real property is used; for personal property attack a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if no previously provided to the Assessor.						
7. Did th Reve	Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Interna Revenue Code? If <b>yes,</b> see <i>"Unrelated Income"</i> on the reverse.						
	the organization's income and t and the prior year's complete			ce last year? If <b>yes</b> , attach a copy of your mo ease.			
□ □ 9. Is the		at this location that is lea	ased or rented to the claimant	? If <b>yes,</b> provide the owner's name and addre			
	INTACT FOR ADDITIONAL INFORMATION			DAYTIME TELEPHONE			
				( )			
2 (	clare) under penalty of perjury ny accompanying statements o		5	oing and all information hereon, including of my knowledge and belief.			
GNATURE OF CLAIMAN		TITLE		DATE			
MAIL ADDRESS		1					
ASSESSOR'S U		roved: 🗌 ALL 🗌 PA	RT Denied Reason(s				



BOE-267-A (P2) REV. 22 (05-21)

# **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 VA	LUES							
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 vear o	n a portion of the property des	ribed in the claim. inc	dicate the type and					
	-	-		,	51					
amount of the exemption:	(type)	\$(amount)								
		B								
			(Assessor or designee)		(date)					