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

20 **CLAIM FOR WELFARE**



MERCED COUNTY MATT H. MAY, ASSESSOR

DATE

2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956

EXEMPTION	N (ANNUAL FILING)	V	ww.co.merced.ca.us\assessor	
To receive the	full exemption, a claimant must complete and file this form with			
the Assessor by	y February 15.	Property Location:		
name and addres	ne and Mailing Address: (Make necessary corrections in ink to the printed is.)	This organization	owns rents/leases the real pr	operty at this location:
	- /			
		Property No.:	Class:	
	annonimotion massived the Malfana Freewalting for all an used of the			
receiving the ex	organization received the Welfare Exemption for all or part of the xemption for the property you own at this location, you must con ed for each location. The Assessor may contact you for addition	nplete, sign and return	this claim form to the Assessor.	A separate claim
	ger seek an exemption at this location, check here, sign and		Assessor. Date Vacated:	
B. If your organ	nization is dissolved and therefore no longer needs an Organization	onal Clearance Certific	ate, check here	
	anged within the last year: Mailing Address Org.			
•	rganization have a valid <i>Organizational Clearance Certificate</i> (OC		Board of Equalization?	es 🗆 No
	CC No and date issued	•	Board of Equalization.	
	nended the organization's formative documents (i.e., articles of i	ncorporation, constitut	on, trust instrument, articles of o	organization) since
	es No If yes , please mail a copy of the amendment to the			
	acramento, CA 94279-0064. Please include your OCC number.		ce: If the organization is dissolve	ed or the formative
	re amended, please forward a copy of this page to the Board of E			
	nation on the reverse side before completing. All questions mus complete the referenced form. Contact the Assessor if any form			
	perty that your organization owns at this location:	mo referenced below a	e medda to complete tine appn	oution.
	perty (land/buildings/improvements) Personal property	Taxable Pos	sessory Interest	
YES NO	Since January 1, last year:		,	
	Have any of the activities or use on any portion of the property the of the change in activities or use.	at received an exempti	on last year changed? If yes, atta	ach 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.	ls 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 ed with this claim.)	? (Note: Thrift stores which are	part of a planned,
□ □ 5.	Is any portion of the property used for living quarters? If yes, che	eck one:		
	☐ Transitional / emergency shelter			
	Low-income housing (check one)			
	Owned by a non-profit organization or eligible limited lia	ability company, <u>submi</u> t	BOE-267-L	
	Owned by a limited partnership, submit BOE-267-L1			
	Housing for senior or handicapped, submit BOE-267-H unl federal government under, but not limited to, sections 202	less care or services ar 2, 231, 236, or 811 of the	e provided or the property is fina e Federal Public Laws.	nced by the
	Living quarters associated with a rehabilitation program, su	ubmit BOE-267-R		
	Other - If you claim exemption for this portion, submit doc	umentation including	the occupant's position or ro	le in the
	organization, with a statement indicating that housing			
	(See "Housing" on reverse.)			
	Do other persons or organizations use any of this property? If ye : a list describing what is used, the name of the user, the amoun previously provided to the Assessor.	s , <u>submit BOE-267-O</u> in treceived by claimant	real property is used; for person (if any) and a copy of the lease	nal property attach agreement if not
□ □ 7.	Did this or any portion of this property generate taxable "unrela Revenue Code? If yes , see <i>"Unrelated Business Taxable Incom</i>		ncome," as defined in section 5	512 of the Internal
	Have the organization's income and/or expenses increased by r		ince last year? If yes attach a	conv of your most
	recent and the prior year's complete financial statements along w	vith an explanation of i	crease.	
	Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a			iaille ailu audress
	TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHON	1E
			()	
I certify (or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct			n, including

ASSESSOR'S USE ONLY

SIGNATURE OF CLAIMANT

EMAIL ADDRESS

ESSOR'S USE ONLY	Approved: ALL PART Denied	Reason(s) for Denial:		
THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION				

TITLE

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								
	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 year on a portion of the property described in the claim, indicate the type and									
amount of the exemption:									
	(type)	(amount)							
By(Assessor or designee)				nee)	(date)				



EF-267-A-R24-0524-2400007