BOE-267-A (P1) REV. 21 (05-20) 20 \_\_\_\_ CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)** 



Kristen DePaul **Modoc County Assessor** 

204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization's is ast year? Yes	Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)	This organization 🗌 owns 📄 rents/leases the real property at this loca
ast year your organization received the Welfere Exemption for all or part of the property you organization what as the location. The Assessor may contact you for additional information.         A. If you no longer seek an exemption at this location, on check here [		
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eaching the exemption for the property you own at this location, you <b>must</b> complete, sign and return this claim form to the Assessor. A <b>separate cl</b> orm is required for each location. The Assessor on longer needs an Organizational Clearance Certificate, check here 1. If you organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here 2. Check, if changed within the last year: 1. Mailing Address 2. Oreak, if changed within the last year: 2. Check, if changed within the last year: 3. Organization have a vield Organization? <i>Clearance Certificate</i> (OCC) issued by the State Board of Equalization? 3. Orea your organization have a vield Organization? <i>Clearance Certificate</i> (OCC) issued by the State Board of Equalization? 3. Orea your organization have a vield Organization is (i.e., articles of incorporation, constitution, trust instrument, articles of organization is year? 4. Yeav our amended the last year: 4. Yeav you amended the organization's function of this page to the Board of Equalization. 5. State 279: Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the forms for the changed within the last year: 5. State of the information on the reverse side before completing. <i>All questions must be answered</i> . If the answer to any question is "YES," explain in thechmont property that your organization owns at this location: 5. Mean yordron of this property being used for exempt purposes that was not being used in that manner last year? 5. Stary portion of this property used as a retail culted for for ther fundraising purposes? (Note: Thirt stores which are part of a plane 5. If we yordron of this property used for inverse provided or the propesty is financed by the fed 5. Sany portion of this property used for inverse program. 5. Is any portion of this property used for inverse program. 5. Is any portion of this property used for inverse the state of the rela pro	act year your organization received the Welfere Exemption for all or part of the	
B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here          C. Check, if changed within the last year:       Mailing Address       Organization Name         Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization?       Yes       No         Yes, enter OCC No.       and date issued       Organization formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization is dissolved or the formation constitution, trust instrument, articles of organization is dissolved or the formation complete the referenced form. Contract the Assessor if any forms referenced below are needed to complete this application.         Read protein/ (indobuildings/mprovements)       Personal property       Taxable Possessory Interest         Test Park y not in the reverse side before completing.       Personal property       Taxable Possessory Interest         Test Park y not main divibiles or use on any portion of the property that received an exemption last year changed? If yes, attach an explana of the change in activities or use on any portion of the property used for exempt purposes that was not being used in that manner last year?         S. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a plant form artholistic progenty used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a plant form artholistic progenty used for inving quarters? If yes, check one:         D there properion of this property used for inving qu	eceiving the exemption for the property you own at this location, you <b>must</b> com form is required for each location. The Assessor may contact you for additionations	plete, sign and return this claim form to the Assessor. <b>A separate cl</b> a al information.
2. Check, if changed within the last year:		
Dees your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization?   Yes   No         Ypes, enter OCC No.       and date issued         It have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) sist year?       Yes         No       If yes, please mail a copy of the amendment to the State Board of Equalization. County-Assessed Properties Division, f         No (942875, Sacramento, CA 9429-0064, Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the forma         Incoments were amended, please forward a copy of this page to the Board of Equalization.         Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in trachemet or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.         If Have any of the activities or use on any portion of the property in that received an exemption last year changed? If yes, attach an explana of the change in activities or use on any portion of this property vacant or unused? If yes, since (date)       Area (sq.ft.)         Is any portion of this property used for exempt purposes that was not being useds? If Nets. Thrift stores which are part of a planr formal rehabilitation program may be exempt if BOE-267-L1       Note: Thrift stores which are part of a planr formal rehabilitation program may be exempt if BOE-267-L1         Is any portion of the property used for living quarters? If yes, oreth and series are provided or the property		nal Clearance Certificate, check here
iyes, enter OCC No.	C. Check, if changed within the last year: Mailing Address Orga	nization Name
at year?       Yes       No. If yes, please mail a copy of the amendment to the State Board of Equalization. County-Assessed Properties Division. I for Syd2873, Saramehot, CA 94279-064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the form action on the reverse side before completing. All questions must be answered. If the answer to any question is dissolved or the form action or more reverse side before completing. All questions must be answered. If the answer to any question is dissolved or the form action or genization owns at this location:         Real property that your organization owns at this location:       Taxable Possessory Interest         Test New any of the activities or use on any portion of the property that received an exemption last year changed? If yes, attach an explana of the change in activities or use on any portion of this property used as retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a plann form alrehabilitation program may be exempt if BOE-267-R if lied with this claim.)         5. Is any portion of the property used for iving quarters? If yes, check one:       Thrift BOE-267-R if lied with this claim.)         6. Just you do y a non-profit organization or eligible limited liability company, submit BOE-267-L is only out of the property used for living quarters? If yes, submit BOE-267-R is only a posses or and action is on your of the property is generate taxes be used of the organization program. Submit BOE-267-R is on the arealized with a rehabilitation program, submit BOE-267-R is onthe protein your of this property generate taxable "unrelated busines to be used of the organization or role in the organization or the property is used, for presonal property.         7. Do the or any portion of this p	f <b>yes,</b> enter OCC No and date issued	
FS       NO       Since January 1, last year:	ast year? Yes No If <b>yes</b> , please mail a copy of the amendment to the Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. No locuments were amended, please forward a copy of this page to the Board of Ed Read the information on the reverse side before completing. <b>All questions mus</b> <b>httachment or complete the referenced form.</b> Contact the Assessor if any form dentify the property that your organization <b>owns</b> at this location:	State Board of Equalization, County-Assessed Properties Division, F lote to Assessor's Office: If the organization is dissolved or the forma qualization. <b>t be answered. If the answer to any question is "YES," explain in</b> <i>ns referenced below are needed to complete this application.</i>
<ul> <li>1. Have any of the activities or use on any portion of the property that received an exemption last year changed? If yes, attach an explana of the change in activities or use.</li> <li>2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?</li> <li>3. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?</li> <li>4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a plant formal rehabilitation program may be exempt if 80E-267-R is filed with this claim.)</li> <li>5. Is any portion of the property used for living quarters? If yes, check one:         <ul> <li>Transitional / emergency shelter</li> <li>Owned by a non-profit organization or eligible limited liability company, <u>submit BOE-267-L</u></li> <li>Owned by a limited partnership, <u>submit BOE-267-L1</u></li> <li>Housing for senior or handicapped, <u>submit BOE-267-L1</u></li> <li>Housing for senior or handicapped, <u>submit BOE-267-L1</u></li> <li>Utiving quarters associated with a rehabilitation program, <u>submit BOE-267-R</u></li> <li>Other - If you claim exemption for this protion, submit documentation including the occupant's position or role in the organization reverse)</li> <li>Do other persons or organizations use any of this property? If yes, submit BOE-267-0 if real property is used; for personal property at 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 previously provided to the Assessor.</li> <li>7. Did this or any portion of this property may be taxable "unrelated business taxable income," as defined in section 512 of the Inter Revenue Code? If yes, see "Unrelated Income" on the reverse.</li> <li>8. Have the organization's income and/or ex</li></ul></li></ul>		Taxable Possessory Interest
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formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)         5       Is any portion of the property used for living quarters? If yes, check one: <ul> <li>Transitional / emergency shelter</li> <li>Low-income housing (check one)</li> <li>Owned by a non-profit organization or eligible limited liability company, <u>submit BOE-267-L</u></li> <li>Owned by a limited partnership, <u>submit BOE-267-H</u> unless care or services are provided or the property is financed by the fed government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.         Living quarters associated with a rehabilitation program, <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's exempt purpose. (see "Housing" on reverse)         6       Do other persons or organizations use any of this property? If <b>yes</b>, submit BOE-267-0 if real property is used; for personal property at 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 previously provided to the Assessor.         7       Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Interverse.         8       Have the organization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b>, stach a copy of your m recent 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 rented to the cla</li></ul>	3. Is any portion of this property vacant or unused? If <b>yes</b> , since (da	te) Area (sq.ft.)
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Revenue Code? If yes, see "Unrelated Income" on the reverse.         Image: Second Se	a list describing what is used, the name of the user, the amount	s, submit BOE-267-O if real property is used; for personal property att received by claimant (if any) and a copy of the lease agreement if
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and a description of the property. This property may be taxable as it is not owned by the claimant.  AME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)  I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.  IGNATURE OF CLAIMANT  TITLE  MAIL ADDRESS	recent and the prior year's complete financial statements along w	ith an explanation of increase.
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.         IGNATURE OF CLAIMANT       TITLE         MAIL ADDRESS       DATE	and a description of the property. This property may be taxable as	s it is not owned by the claimant.
any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.	IAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	
any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.	I certify (or declare) under penalty of periury under the laws of the State of	f California that the foregoing and all information hereon including
MAIL ADDRESS	any accompanying statements or documents, is true, correct	and complete to the best of my knowledge and belief.
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:	MAILADDRESS	
	ASSESSOR'S USE ONLY Approved: ALL PART	Denied Reason(s) for Denial:
THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION	THIS DOCUMENT IS SUBJECT	TO PUBLIC INSPECTION

## **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, 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. (This question is not applicable where the exempt activity **is providing housing**.)

# USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 8 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 9 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.

		ASSESSED VA	LUES		
ITEM	TOTAL ASSESSED VALUE OF:				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXE	MPTION ALLOWED			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
If another exemption, such as	the church, religious,	etc., was allowed this year o	n a portion of the property desc	ribed in the claim, in	dicate the type a
amount of the exemption:		\$			
	(type)	(amount)			
		В	V		
		D	(Assessor or desig		