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 file this form with the Assessor by February 15. Organizatio



Xochitl Marina Camacho Monterey County Assessor

P. O. Box 570 Salinas, CA 93902-0570 Phone: (831) 755-5035 Fax: (831) 755-5435 assessor@co.monterey.ca.us

-			name and address.)	Property Location:						
			· · · · · · · · · · · · · · · · · · ·	This organization owns rents	leases the real property at this location					
				Property No.: Clas	SS:					
Last	year y	/our	organization received the Welfare Exemption for all or p	art of the property your organization owns at th	ne location listed above. To continue					
rece form	iving t 1 is re	he e qui i	exemption for the property you own at this location, you in red for each location. The Assessor may contact you fo	must complete, sign and return this claim form r additional information.	to the Assessor. A separate claim					
A. If	you n	o loi	nger seek an exemption at this location, check here \Box ,	sign and return this form to the Assessor. Date	e Vacated:					
B. If	your c	orga	nization is dissolved and therefore no longer needs an O	rganizational Clearance Certificate, check here						
C. C	heck,	if ch	anged within the last year: Mailing Address	Organization Name						
			organization have a valid <i>Organizational Clearance Certi</i> CC No and date issued	ficate (OCC) issued by the State Board of Equa	alization? Yes No					
			mended the organization's formative documents (i.e., ar							
			Yes D No If yes , please mail a copy of the amendme acramento, CA 94279-0064. Please include your OCC r							
			re amended, please forward a copy of this page to the B							
			mation on the reverse side before completing. All quest	1	y question is "YES," explain in an					
			complete the referenced form. Contact the Assessor	if any forms referenced below are needed to co	omplete this application.					
Ident	-	•	perty that your organization owns at this location:							
	NO	i pre	perty (land/buildings/improvements) Personal Since January 1, last year:	property Taxable Possessory Interes	st					
		1.	Have any of the activities or use on any portion of the pr	operty that received an exemption last year cha	anged? If ves. attach an explanation					
			of the change in activities or use.							
Ц			Is any portion of this property being used for exempt pu		,					
			B. Is any portion of this property vacant or unused? If yes , since (date) Area (sq.ft.)							
		4.	Is any portion of this property used as a retail outlet or formal rehabilitation program may be exempt if BOE-26	for other fundraising purposes? (Note : Thrift 7-R is filed with this claim.)	stores which are part of a planned,					
		5.	Is any portion of the property used for living quarters? If	-						
			Transitional / emergency shelter							
			Low-income housing (check one)							
			Owned by a non-profit organization or eligible	limited liability company, submit BOE-267-L						
			Owned by a limited partnership, submit BOE-2	<u>267-L1</u>						
			Housing for senior or handicapped, <u>submit BOE-26</u> government under, but not limited to, sections 202	<u>67-H</u> unless care or services are provided or the 231, 236, or 811 of the Federal Public Laws	e property is financed by the federal					
			Living quarters associated with a rehabilitation pro							
			Other - If you claim exemption for this portion, sub-	mit documentation including the occupant's pos						
	_		with a statement indicating that housing continues	ö 111	0 /					
		6.	Do other persons or organizations use any of this prope a list describing what is used, the name of the user, the previously provided to the Assessor.	rty? If yes , <u>submit BOE-267-0</u> if real property in the amount received by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not					
		7.		xable "unrelated business taxable income," as defined in section 512 of the Internal axable Income" on the reverse.						
		8.	Have the organization's income and/or expenses increa	ganization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your most he prior year's complete financial statements along with an explanation of increase.						
		9.	Is there any equipment or property at this location that and a description of the property. This property may be	is leased or rented to the claimant? If yes , pro- taxable as it is not owned by the claimant.	vide the owner's name and address					
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)							
	1		(or dealars) under people, of resident starting to the	a State of Colifornia that the forestation and all	()					
	ı ce	uty	(or declare) under penalty of perjury under the laws of th any accompanying statements or documents, is true							
SIGN	ATURE	OF C	LAIMANT	TITLE	DATE					

EMAIL ADDRESS

ASSESSOR'S USE ONLY

ALL PART Denied Reason(s) for Denial:





Approved:

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	E ONLY					
		ASSESSED VA	LUES					
ITEM	TOTA	L 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, e	tc., was allowed this year o	n a portion of the property des	ribed in the claim, indi	cate the type and			
amount of the exemption: \$								
	(type)	(amount)						
		B						
			(Assessor or desig	nee)	(date)			