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 thi Organia



# **Rolf D. Kleinhans** Nevada County Assessor

950 Maidu Avenue P.O. Box 599002 Nevada City, CA 95959-7902 Telephone (530) 265-1232 Fax (530) 265-9858 assessor@nevadacountyca.gov

			ith the Assessor by February 15. ne and Mailing Address: (Make necessary corrections in		lauoounyou.gov
			name and address.)	Property Location:	
				This organization Downs rents	/leases the real property at this location
				Property No.: Cla	SS:
rece	iving t	he e	organization received the Welfare Exemption for all or participation for the property you own at this location, you <b>r</b> red for each location. The Assessor may contact you for	must complete, sign and return this claim form	ne location listed above. To continue in to the Assessor. <b>A separate claim</b>
A. If	you n	o loi	nger seek an exemption at this location, check here $\Box$ , s	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 her	e 🗌
C. C	heck,	if ch	anged within the last year: Mailing Address	Organization Name	
			organization have a valid <i>Organizational Clearance Certit</i>	<i>ficate</i> (OCC) issued by the State Board of Equ	alization?
-			mended the organization's formative documents (i.e., art	ticles of incorporation, constitution, trust instru	ment, articles of organization) since
			Yes No If <b>yes</b> , please mail a copy of the amendme		
			acramento, CA 94279-0064. Please include your OCC r		ization is dissolved or the formative
			re amended, please forward a copy of this page to the Bo	•	······································
			mation on the reverse side before completing. All questing complete the referenced form. Contact the Assessor is		
			perty that your organization <b>owns</b> at this location:		
	-	•	perty (land/buildings/improvements)	property	st
YES	NO		Since January 1, last year:	,	
		1.	Have any of the activities or use on any portion of the pro of the change in activities or use.	operty that received an exemption last year cha	anged? If yes, attach an explanation
		2.	Is any portion of this property being used for exempt put	rposes that was not being used in that manner	last year?
		3.	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-267	for other fundraising purposes? ( <b>Note</b> : 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	yes, check one:	
			Transitional / emergency shelter		
			Low-income housing (check one)		
			Owned by a non-profit organization or eligible I	limited liability company, <u>submit BOE-267-L</u>	
			Owned by a limited partnership, <u>submit BOE-2</u>	267-L1	
			Housing for senior or handicapped, <u>submit BOE-26</u> government under, but not limited to, sections 202,	<u>7-H</u> unless care or services are provided or th 231, 236, or 811 of the Federal Public Laws.	e property is financed by the federal
			Living quarters associated with a rehabilitation prog	gram, <u>submit BOE-267-R</u>	
			Other - If you claim exemption for this portion, subr with a statement indicating that housing continues		
		6.	Do other persons or organizations use any of this proper a list describing what is used, the name of the user, th previously provided to the Assessor.	rty? If <b>yes</b> , <u>submit BOE-267-O</u> if real property e amount received by claimant (if any) and a	is used; for personal property attach copy of the lease agreement if not
		7.	Did this or any portion of this property generate taxabl Revenue Code? If <b>yes</b> , see "Unrelated Business Taxab	le "unrelated business taxable income," as de <i>le Income</i> " on the reverse.	fined in section 512 of the Internal
		8.	Have the organization's income and/or expenses increated recent and the prior year's complete financial statements	ased by more than 25 percent since last year s along with an explanation of increase.	? If <b>yes</b> , attach a copy of your most
		9.	Is there any equipment or property at this location that i and a description of the property. This property may be	s leased or rented to the claimant? If <b>yes,</b> 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)		
	l ce	rtify	(or declare) under penalty of perjury under the laws of th	e State of California that the foregoing and all	information hereon, including
SIGNA		OF C	any accompanying statements or documents, is true	e, correct and complete to the best of my know TITLE	DATE
		. 0			

EMAIL ADDRESS

ASSESSOR'S USE ONLY

Approved: ALL PART Denied

Reason(s) for Denial:



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	тоти	AL ASSESSED VALUE OF:								
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
ITEM	EXE	MPTION ALLOWED	I	1	I					
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
If another exemption, such as	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 a									
amount of the exemption:	(type)	φ(amount)								
		By								
			(Assessor or designee)		(date)					