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

20 ____ CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)**



Joaquín Torres Assessor-Recorder

1 Dr. Carlton B. Goodlett Place City Hall - Room 190 San Francisco, CA 94102-4698

| the A Organ | ssess | o <i>r b</i> n Nai | full exemption, a claimant must complete and file this form by February 15. me and Mailing Address: (Make necessary corrections in ink to the priss.) | Property Location: | /leases the real property at this location | | | | | | |
|---|---|---------------------------------------|--|--|--|--|--|--|--|--|--|
| | | | | Property No.: Class | SS: | | | | | | |
| recei form | ving t | he e quir | organization received the Welfare Exemption for all or part of exemption for the property you own at this location, you mus and for each location. The Assessor may contact you for additional contact you for | st complete, sign and return this claim form Iditional information. | to the Assessor. A separate claim | | | | | | |
| A. If | you no | o lor | nger seek an exemption at this location, check here $\; \Box$, sign | n and return this form to the Assessor. Date | e Vacated: | | | | | | |
| B. If | your c | orga | nization is dissolved and therefore no longer needs an Orgar | nizational Clearance Certificate, check here | | | | | | | |
| | C. Check, if changed within the last year: Mailing Address Organization Name | | | | | | | | | | |
| If ye | D. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issued by the State Board of Equalization? | | | | | | | | | | |
| Box 9 docu Read attac | ear? 94287 ments the ii hmer fy the Real | 9, S s we nform nt on pro | mended the organization's formative documents (i.e., article: Yes No If yes , please mail a copy of the amendment to facramento, CA 94279-0064. Please include your OCC numbers amended, please forward a copy of this page to the Board mation on the reverse side before completing. All questions or complete the referenced form. Contact the Assessor if an aperty that your organization owns at this location: In perty (land/buildings/improvements) Personal proposition of January 1, last year: | to the State Board of Equalization, County- ber. Note to Assessor's Office: If the organ d of Equalization. s must be answered. If the answer to any ny forms referenced below are needed to co | -Assessed Properties Division, P.O. ization is dissolved or the formative y question is "YES," explain in an amplete this application. | | | | | | |
| | | 1. | Have any of the activities or use on any portion of the proper | erty that received an exemption last year cha | anged? If yes, attach an explanation | | | | | | |
| ш | ш | | of the change in activities or use. | , , | 3 , , | | | | | | |
| | | | Is any portion of this property being used for exempt purpos | G | • | | | | | | |
| | | | Is any portion of this property vacant or unused? If yes, since | | | | | | | | |
| | | | Is any portion of this property used as a retail outlet or for formal rehabilitation program may be exempt if BOE-267-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 | | | | | | | | |
| | | | | Owned by a non-profit organization or eligible limited liability company, submit BOE-267-L | | | | | | | |
| | | | Owned by a limited partnership, submit BOE-267-l | | | | | | | | |
| | | | Housing for senior or handicapped, submit BOE-267-l federal government under, but not limited to, section | Housing for senior or handicapped, <u>submit BOE-267-H</u> unless care or services are provided or the property is financed by the ederal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws. | | | | | | | |
| | | | Living quarters associated with a rehabilitation progra | am, <u>submit BOE-267-R</u> | | | | | | | |
| | | | Other - If you claim exemption for this portion, submit organization, with a statement indicating that hous (See "Housing" on reverse.) | | | | | | | | |
| | | 6. | Do other persons or organizations use any of this property? a list describing what is used, the name of the user, the arpreviously provided to the Assessor. | ? If yes , <u>submit BOE-267-O</u> if real property i mount received by claimant (if any) and a | s used; for personal property attach copy of the lease agreement if not | | | | | | |
| | | 7. | Did this or any portion of this property generate taxable "uRevenue Code? If yes , see "Unrelated Business Taxable Ir | unrelated business taxable income," as de ncome" on the reverse. | fined in section 512 of the Internal | | | | | | |
| | | 8. | Have the organization's income and/or expenses increased recent and the prior year's complete financial statements alo | te the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your most 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 leaded a description of the property. This property may be taken | | vide the owner's name and address | | | | | | |
| NAME | OF PE | RSOI | and a description of the property. This property may be taxang to CONTACT FOR ADDITIONAL INFORMATION (please print) | able as it is not owned by the claimant. | DAYTIME TELEPHONE | | | | | | |
| | 1 | uie. | (or declare) under nanelty of nations and the laws of the C | toto of Colifornia that the favoration and all | information harasse instruction | | | | | | |
| 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. | | | | | | | | | | | |
| SIGNA | TURE | OF CI | LAIMANT | · · · · · · · · · · · · · · · · · · · | DATE | | | | | | |
| FMAII | ADDRE | SS | | | | | | | | | |

Reason(s) for Denial:

Approved: ALL PART Denied



ASSESSOR'S USE ONLY

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 | 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 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) | | | | | | | | | |



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