EF-267-A-R16-0515-40000767-1

BOE-267-A (P1) REV. 16 (05-15)

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

To receive the full exemption, a claimant must complete and file this form with

he Assessor by February 15.		Fax: (805) 781-5641 Email: Assessor@co.slo.ca.us			
Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)	Property Location:		ounty.ca.gov/assessor		
	This organization	owns r	rents/leases this location:		
	Property No.:		Class:		
Last year your organization received the Welfare Exemption for all or part of the propy you <b>must</b> complete, sign and return this claim form to the Assessor. <b>A separate c</b> exemption on property at locations for which you have not received or filed a claim to f you no longer seek an exemption at this location, check here , sign and return	claim form is required form, contact the A	uired for each l Assessor immedi	location. If you wish to receive the		
Additionally, if your organization is dissolved and therefore no longer needs an Orga			check here		
Check, if changed within the last year: Mailing Address Corporate Name		,			
Does your organization have a valid Organizational Clearance Certificate (OCC) iss	sued by the State F	Board of Equaliz	ration? Yes No		
f <b>yes,</b> enter OCC No and date issued Have you amended the organization's formative documents (i.e., articles of incorpor		trust instrumen	nt articles of organization) since las		
vear? Yes No If <b>yes</b> , please mail an endorsed copy of the amendment to to P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number.	the State Board of	Equalization, Co	ounty-Assessed Properties Division		
ormative documents were amended, please forward a copy of this page to the Boa					
The Assessor may ask for additional information. If you do not provide such Carefully read the information on the reverse side before completing. All questions is					
EXPLAIN IN "REMARKS" OR ON AN ATTACHMENT. Contact the Assessor imme					
/ES NO Since January 1, last year:	on loot voor obono	end?			
<ul><li>1. Has the use on any portion of the property that received an exemption</li><li>2. Is any portion of this property being used for exempt purposes that v</li></ul>	, ,		last year?		
<ul> <li>3. Is any portion of this property vacant or unused? If yes, since (date)</li> </ul>	•				
4. Is any portion of this property used as a retail outlet or for other fur	ndraising purpose:				
formal rehabilitation program may be exempt if BOE-267-R is filed w		r housing for the	elderly or handicanned listed unde		
questions 6 or 7)? If <b>yes</b> , and you claim exemption for this portion, organization including a statement indicating that the housing continuous reverse) or, if living quarters associated with a rehabilitation program	submit documenta inues to be used f	ation including the for organization's	he occupant's position or role in the		
6. Is this property used as low-income housing? If <b>yes</b> , and the property is company, BOE-267-L must be submitted. If <b>yes</b> and the property is	owned by a limite	d partnership, B	OE-267-L1 must be submitted.		
7. Is this property used as a facility for the elderly or handicapped? If <b>ye</b> or the property is financed by the federal government under sections	s 202, 231, 236, or	r 811 of the Fede	eral Public Laws.		
8. Do other persons or organizations use any of this property? If <b>yes</b> , p square footage used. (See Owner/Operator on reverse.)		_			
9. Did this or any portion of this property generate taxable "unrelated Revenue Code? If <b>yes</b> , see "Unrelated Income" on the reverse.					
10. Have the organization's income and/or expenses increased by mor recent and the prior year's complete financial statements along with	an explanation of	increase.			
11. Is there any equipment or property at this location that is leased or r and a description of the property. This property is taxable as it is not REMARKS (attach separate sheet if necessary)	owned by the claim	nant? If <b>yes,</b> provimant.	vide the owner's name and address		
NEWAYING (allacit separate street if necessary)					
NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)			DAYTIME TELEPHONE		
			( )		
I certify (or declare) under penalty of perjury under the laws of the State of Ca any accompanying statements or documents, is true, correct and	alifornia that the fo	pregoing and all in	information hereon, including		
SIGNATURE OF CLAIMANT TITLE	2 complete to the k	ocsi or my know	DATE		
EMAIL ADDRESS					
ASSESSOR'S USE	ONLY				
Approved: ALL PART Denied Reason(s) for Denial:					
Todaon(a) for Delilar.					

Office of Tom J. Bordonaro, Jr.

County Government Center

San Luis Obispo, CA 93408 Telephone (805) 781-5643

1055 Monterey Street, Suite D360

San Luis Obispo County Assessor

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.

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. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

#### ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued 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 *Organizational Clearance Certificates* is available on the Board's website at *www.boe.ca.gov* and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

### HOUSING

If question 5 is answered **yes**, 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. (This question is not applicable where the exempt activity **is providing housing**.)

# OWNER/OPERATOR

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week**. If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subje&c to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

#### **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 990T, 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.

## **SIGNATURE**

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY										
ASSESSED VALUES										
ITEM	TOTAL ASSESSED VALUE OF:			EXEMPTION ALLOWED ON:						
	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	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: \$						unt)				
				By(Assessor or designee)				(date)		

