EF-267-A-R22-0521-40000311-1

BOE-267-A (P1) REV. 22 (05-21)

# **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. Organization Name and Mailing Address: (Make necessary corrections in ink to the

# Office of Tom J. Bordonaro, Jr. San Luis Obispo County Assessor

County Government Center 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408 Telephone (805) 781-5643 Fax: (805) 781-5641 Email: Assessor@co.slo.ca.us

printed name and address.)	corrections in that to the	Property Location:	Web Site: slocounty.o	ca.gov/assessor		
		This organization	owns rents/lease	s the real property at this location		
		Property No.:	Class:			
Last year your organization received the Welfare Exectiving the exemption for the property you own a form is required for each location. The Assessor	it this location, you <b>must</b> cor	mplete, sign and retu	ization owns at the loc rn this claim form to th	ation listed above. To continue le Assessor. <b>A separate claim</b>		
A. If you no longer seek an exemption at this location	· · <u> </u>		e Assessor. Date Vac	ated:		
B. If your organization is dissolved and therefore no	_					
		ganization Name				
D. Does your organization have a valid <i>Organizatio</i> If <b>yes</b> , enter OCC No and			ate Board of Equalizat	ion? Yes No		
E. Have you amended the organization's formative last year? Yes No If <b>yes</b> , please mail a construction box 942879, Sacramento, CA 94279-0064. Please documents were amended, please forward a copy of Read the information on the reverse side before construction attachment or complete the referenced form. Construction of the referenced form.	opy of the amendment to the include your OCC number. In this page to the Board of Empleting. All questions must the Assessor if any for	e State Board of Equ Note to Assessor's C Equalization. st be answered. If t	alization, County-Asse iffice: If the organization he answer to any que	essed Properties Division, P.O. on is dissolved or the formative estion is "YES," explain in an		
Identify the property that your organization <b>owns</b> at Real property (land/buildings/improvements)		∕ ∏ Taxable P	ossessory Interest			
YES NO Since January 1, last year:			•			
1. Have any of the activities or use on a of the change in activities or use.	any portion of the property th	at received an exem	otion last year changed	d? If yes, attach an explanation		
<ul><li>2. Is any portion of this property being</li></ul>		•		•		
3. Is any portion of this property vacan						
4. Is any portion of this property used formal rehabilitation program may be	e exempt if BOE-267-R is file	ed with this claim.)	es? (Note. Think store	s which are part of a planned,		
5. Is any portion of the property used for	• .	eck one:				
☐ Transitional / emergency shelte☐ Low-income housing (check on						
Owned by a non-profit orga	,	ahility company subr	nit BOF-267-I			
Owned by a limited partner	ŭ	ability company, <u>subi</u>	IIII BOL-201-L			
Housing for senior or handicapy government under, but not limit		ess care or services a	are provided or the pro	perty is financed by the federal		
government under, but not limit  Living quarters associated with			rai Public Laws.			
Other - If you claim exemption	for this portion, submit docur	mentation including t	ne occupant's position	or role in the organization,		
with a statement indicating that  6. Do other persons or organizations u	•	· ·		,		
a list describing what is used, the n previously provided to the Assessor.	name of the user, the amour	nt received by claima	int (if any) and a copy	of the lease agreement if not		
7. Did this or any portion of this proper Revenue Code? If <b>yes</b> , see "Unrelain"	erty generate taxable "unrela	ated business taxabl	e income," as defined	in section 512 of the Internal		
8. Have the organization's income and recent and the prior year's complete	d/or expenses increased by			es, attach a copy of your most		
9. Is there any equipment or property and a description of the property. The				he owner's name and address		
NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION		<u>.</u>		IME TELEPHONE		
			(	)		
I certify (or declare) under penalty of perjury any accompanying statements o						
SIGNATURE OF CLAIMANT	TITLE		DATE	:		
EMAIL ADDRESS						
ACCECCODIS LICE ONLY						
ASSESSOR'S USE ONLY Appl	roved:	☐ Denied Rea	son(s) for Denial:			

BOE-267-A (P2) REV. 22 (05-21)

## **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 USE ONLY								
ASSESSED VALUES								
ITEM	TOTAL A							
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
ITEM	EXEMPT	TION 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)						
Ву								
		(Assessor or designee)		nee)	(date)			



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