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

A SSESSOR

# 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 Web Site: slocounty.ca.gov/assessor

•							
SIGNATURE	OF CL	any accompanying statements or documents, is true, corre	ct and complete to the best of my know	ledge and belief.			
l ce	rtify	(or declare) under penalty of perjury under the laws of the State					
NAME OF PE	RSON	I TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE			
		and a description of the property. This property may be taxable	as it is not owned by the claimant.	1			
	recent 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 leased or rented to the claimant? If <b>yes</b> , provide the owner's name and address						
	8.	Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most					
	7.	<ul> <li>Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If yes, see "Unrelated Business Taxable Income" on the reverse.</li> </ul>					
	6. Do other persons or organizations use any of this property? If <b>yes</b> , <u>submit BOE-267-O</u> if real property is used; for personal property attach a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if not previously provided to the Assessor.						
		Other - If you claim exemption for this portion, submit doc with a statement indicating that housing continues to be u	sed for the organization's exempt purpo	se. (See "Housing" on reverse.)			
		Living quarters associated with a rehabilitation program, s		- Maria and a factor of the Maria and the Maria			
		government under, but not limited to, sections 202, 231, 2	36, or 811 of the Federal Public Laws.				
		<ul> <li>Owned by a limited partnership, <u>submit BOE-267-L1</u></li> <li>Housing for senior or handicapped, <u>submit BOE-267-H</u> un</li> </ul>	less care or services are provided or th	e property is financed by the federal			
		Owned by a non-profit organization or eligible limited	liability company, <u>submit BOE-267-L</u>				
		Low-income housing (check one)					
		Transitional / emergency shelter					
	5. Is any portion of the property used for living quarters? If yes, check one:						
	4.	formal rehabilitation program may be exempt if BOE-267-R is f	iled with this claim.)	stores which are part of a plailled,			
		Is any portion of this property vacant or unused? If <b>yes</b> , since ( Is any portion of this property used as a retail outlet or for oth					
		of the change in activities or use.					
YES NO	1	Since January 1, last year: Have any of the activities or use on any portion of the property	that received an exemption last year cha	anged? If yes, attach an explanation			
E. Have yo last year? Box 94287 documents <i>Read the i</i> <b>attachme</b>	ou ar 9, S s wer <i>nforr</i> <b>nt or</b>	nended the organization's formative documents (i.e., articles o Yes No If <b>yes</b> , please mail a copy of the amendment to t acramento, CA 94279-0064. Please include your OCC number re amended, please forward a copy of this page to the Board of <i>nation on the reverse side before completing.</i> <b>All questions m</b> <b>complete the referenced form.</b> Contact the Assessor if any for perty that your organization <b>owns</b> at this location:	f incorporation, constitution, trust instru he State Board of Equalization, County . Note to Assessor's Office: If the organ Equalization. <b>ust be answered. If the answer to an</b>	-Assessed Properties Division, P.O. ization is dissolved or the formative y question is "YES," explain in an			
		CC No and date issued					
		anged within the last year: Mailing Address O rganization have a valid Organizational Clearance Certificate (		alization? 🥅 Yes 🥅 No			
-		nization is dissolved and therefore no longer needs an Organization					
form is re	quir	xemption for the property you own at this location, you <b>must</b> co ed for each location. The Assessor may contact you for addition ger seek an exemption at this location, check here, sign an	onal information.				
Last year	your	organization received the Welfare Exemption for all or part of the	he property your organization owns at th	ne location listed above. To continue			
			Property No.: Cla	SS:			
			This organization owns rents	leases the real property at this location			
ink to the printed name and address.)			Property Location:				
file this form with the Assessor by February 15. Organization Name and Mailing Address: (Make necessary corrections in			Web Site: slocounty.ca.gov/assessor				

ASSESSOR'S USE ONLY

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Reason(s) for Denial:

Approved: ALL PART Denied



# 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	SE ONLY			
		ASSESSED VA	LUES			
ITEM	τοτα	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 c	n a portion of the property des	cribed in the claim, indi	cate the type and	
amount of the exemption		¢				
amount of the exemption:	(type)	φ(amount)				
		B	/			
			(Assessor or desig	inee)	(date)	