EF-267-A-R20-0519-43000699-1 BOE-267-A (P1) REV. 20 (05-19)

## \_\_\_ CLAIM FOR WELFARE

# **EXEMPTION (ANNUAL FILING)**

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



## Lawrence E. Stone **Santa Clara County Assessor**

**Exemptions Unit** West Tasman Campus 130 W Tasman Drive San Jose, CA 95134 Ph: (408) 299-6460

			Assessor by February 15.	exemptions@asr.sccgov.org						
Organ	nizatio	n Nar	me and Mailing Address: (Make necessary corrections in ink to the	Property Location: www.sccassessor.org						
orinte	d nam	ne and	d address.)		the real property at this location					
				Property No.: Cla	iss:					
recei	ving 1	the e	organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you <b>must</b> con <b>ed for each location.</b> The Assessor may contact you for addition	nplete, sign and return this claim forn	he location listed above. To continue n to the Assessor. <b>A separate claim</b>					
A. If	you n	o lor	nger seek an exemption at this location, check here, sign and	return this form to the Assessor. Date	e Vacated:					
B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here										
C. CI	neck,	if ch	anged within the last year: Mailing Address Orga	anization Name						
D. Do	oes y <b>s,</b> ent	our o	organization have a valid <i>Organizational Clearance Certificate</i> (OCCC No and date issued	CC) issued by the State Board of Equ	alization?					
E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since ast year? Yes No If <b>yes</b> , please mail a copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative documents were amended, please forward a copy of this page to the Board of Equalization.  Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in an attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.										
denti	ify the	e pro	perty that your organization <b>owns</b> at this location:							
	Rea	al pro	perty (land/buildings/improvements) Personal property	☐ Taxable Possessory Interes	st					
YES	NO		Since January 1, last year:							
			Have any of the activities or use on any portion of the property that of the change in activities or use.	, ,						
			Is any portion of this property being used for exempt purposes th	•	•					
			Is any portion of this property vacant or unused? If <b>yes</b> , since (da	•						
			Is any portion of this property used as a retail outlet or for other formal rehabilitation program may be exempt if BOE-267-R is file	d with this claim.)						
			elderly or handicapped listed under questions 6 or 7)? If <b>yes</b> , at the occupant's position or role in the organization including a state exempt purpose (see "Housing" on reverse) or, if living quarters a	s (other than transitional or emergency shelter, low-income housing or housing for the 7)? If <b>yes</b> , and you claim exemption for this portion, submit documentation including cluding a statement indicating that the housing continues to be used for organization's ing quarters associated with a rehabilitation program, submit BOE-267-R.						
			Is this property used as low-income housing? If <b>yes</b> , and the company, submit BOE-267-L. If <b>yes</b> , and the property is owned in the company is a submit BOE-267-L.	oy a limited partnership, submit BOE	-267-L1.					
			Is this property used as housing for the elderly or handicapped' property is financed by the federal government under, but not lim Do other persons or organizations use any of this property? If <b>yes</b>	ited to, sections 202, 231, 236, or 81	1 of the Federal Public Laws.					
ш		0.	a list describing what is used, the name of the user, the amoun previously provided to the Assessor.	t received by claimant (if any) and a	copy of the lease agreement if not					
			Did this or any portion of this property generate taxable "unrela Revenue Code? If <b>yes</b> , see "Unrelated Income" on the reverse.	•						
Ш	Ш	10.	Have the organization's income and/or expenses increased by recent and the prior year's complete financial statements along w		? If <b>yes</b> , attach a copy of your most					
		11.	Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a	or rented to the claimant? If <b>yes,</b> pro	vide the owner's name and address					
NAME	OF PE	RSON	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE					
	l ce	rtify	(or declare) under penalty of perjury under the laws of the State o							
SIGNA	TURE	OF CI	any accompanying statements or documents, is true, correct  AIMANT TITLE	and complete to the best of my know	DATE					
<u> </u>										
MAIL	ADDR	ESS								
ASSESSOR'S USE ONLY  Approved: ALL PART Denied Reason(s) for Denial:										
ASSESSOR'S USE ONLY  Approved:  ALL  PART  Denied Reason(s) for Denial:										

### **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 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**.)

### **USE OF THE PROPERTY BY OTHER ORGANIZATIONS**

If question 8 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 9 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.

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:	\$	S								
	(type)	(amount)								
		Ву	•							
			(Assessor or design	nee)	(date)					



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