EF-267-A-R22-0521-43000543-1

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

## 20 **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.

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

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

			me and Mailing Address: (Make necessary corrections in ink to the d address.)	exemptions@as _ www.sccassess							
<i>.</i>			,	Property Location:	_						
				This organization owns rents	/leases the real property at this location						
				Property No.: Cla	ee.						
recei	ving	the e	rorganization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you <b>must</b> com red for each location. The Assessor may contact you for additional	plete, sign and return this claim form	ne location listed above. To continue in to the Assessor. <b>A separate claim</b>						
A. If	A. If you no longer seek an exemption at this location, check here, sign and return this form to the Assessor. Date Vacated:										
B. If	your	orga	nization is dissolved and therefore no longer needs an Organizatio	onal Clearance Certificate, check here	e 🗌						
C. C	heck,	if ch	nanged within the last year: Mailing Address Orga	anization Name							
			organization have a valid <i>Organizational Clearance Certificate</i> (OC OCC No and date issued	CC) issued by the State Board of Equ	alization?						
last y Box s docu <i>Read</i>	ear? 9428 ment the	79, S s we	mended the organization's formative documents (i.e., articles of in Yes No If <b>yes</b> , please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC number. Note amended, please forward a copy of this page to the Board of Edmation on the reverse side before completing. <b>All questions mustree complete the referenced form.</b> Contact the Assessor if any form	State Board of Equalization, County lote to Assessor's Office: If the organ qualization.  the answered. If the answer to an	-Assessed Properties Division, P.O. nization is dissolved or the formative y question is "YES," explain in an						
			perty that your organization <b>owns</b> at this location:		omprete time approation.						
		al pro	operty (land/buildings/improvements) Personal property	☐ Taxable Possessory Interes	st						
YES		1.	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.	nt received an exemption last year ch	anged? If yes, attach an explanation						
		2.	Is any portion of this property being used for exempt purposes that	at was not being used in that manner	last year?						
		3.	Is any portion of this property vacant or unused? If <b>yes</b> , since (da	te) Area	(sq.ft.)						
		4.	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 filed	fundraising purposes? ( <b>Note</b> : Thrift d with this claim.)	stores which are part of a planned,						
		5.	Is any portion of the property used for living quarters? If yes, chec								
			☐ Transitional / emergency shelter								
			☐ Low-income housing (check one)								
			Owned by a non-profit organization or eligible limited lial	bility company, <u>submit BOE-267-L</u>							
			Owned by a limited partnership, submit BOE-267-L1								
			Housing for senior or handicapped, <u>submit BOE-267-H</u> unles government under, but not limited to, sections 202, 231, 236	ss care or services are provided or th , or 811 of the Federal Public Laws.	e property is financed by the federal						
			Living quarters associated with a rehabilitation program, sub								
			Other - If you claim exemption for this portion, submit docum with a statement indicating that housing continues to be used	nentation including the occupant's po d for the organization's exempt purpo	sition or role in the organization, ose. (See "Housing" on reverse.)						
		6.	Do other persons or organizations use any of this property? If <b>yes</b> a list describing what is used, the name of the user, the amount previously provided to the Assessor.	s, <u>submit BOE-267-O</u> if real property received by claimant (if any) and a	is used; for personal property attach copy of the lease agreement if not						
		7.	Did this or any portion of this property generate taxable "unrela Revenue Code? If <b>yes</b> , see "Unrelated Income" on the reverse.	ted business taxable income," as de	efined in section 512 of the Internal						
		8.	Have the organization's income and/or expenses increased by m recent and the prior year's complete financial statements along w	nore than 25 percent since last year' ith an explanation of increase.	? If <b>yes</b> , attach a copy of your most						
		9.	Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable as	or rented to the claimant? If <b>yes</b> , pro s it is not owned by the claimant.	vide the owner's name and address						
NAME	OF PE	RSO	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 of	f California that the foregoing and all	( ) information hereon, including						
			any accompanying statements or documents, is true, correct		ledge and belief.						
SIGNA	TURE	OF C	LAIMANT		DATE						
EMAIL	ADDR	ESS	·		<u> </u>						
	1995	322	DR'S USE ONLY								
-	-OOE	.550	Approved: ALL PART	☐ Denied Reason(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 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 design		(date)					
			(Aloocood of dealg)	,	(55.5)					



EF-267-A-R22-0521-43000543