EF-267-A-R15-0513-54000728-1

BOE-267-A (P1) REV. 15 (05-13)

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.

rganization Name and Mailing Address: (Make necessary corrections in ink to the prin ame and address.)	tea
ast year your organization received the Welfare Evenntion for all or part of t	h_

Tara K. Freitas County Assessor/Clerk-Recorder

221 S. Mooney Blvd., Room 102-E Visalia, CA 93291-4593

Ph: (559) 636-5100 Fax: (559) 737-4468

Organiza name and		me and Mailing Address: (Make necessary corrections in ink to to ess.)	-	Property Location:			
			i i	This organization	owns	rents/leases this location:	
				This organization	owns	Tentaneuses una location.	
				Property No.:		Class:	
Last vea	r your	organization received the Welfare Exemption for all or pa	art of the prope	erty listed above.	To continue rec	eiving the exemption for this	location
you mu :	st con	nplete, sign and return this claim form to the Assessor. property at locations for which you have not received or	A separate cl	aim form is req	uired for each	location. If you wish to re-	ceive the
		er seek an exemption at this location, check here, sig					
Addition	ally, if	your organization is dissolved and therefore no longer n	needs an Orgar	nizational Cleara	nce Certificate,	check here	
Check, i	f chan	ged within the last year: Mailing Address Corporation	rate Name				
Does yo	ur org	anization have a valid Organizational Clearance Certification	ate (OCC) issu	ed by the State I	Board of Equali	zation? Yes No)
		CC No and date issued					
		ended the organization's formative documents (i.e., article					
		☐ No If yes , please mail an endorsed copy of the an 179, Sacramento, CA 94279-0064. Please include your C					
		uments were amended, please forward a copy of this page.				if the organization is dissolv	ed or the
		r may ask for additional information. If you do not p	•		,	enial of your claim for exe	emption
		the information on the reverse side before completing. A					
		REMARKS" OR ON AN ATTACHMENT. Contact the As	ssessor immed	liately if special fo	orms are neede	ed to complete this application	n.
YES N		Since January 1, last year:					
		Has the use on any portion of the property that received	•	, ,			
<u> </u>	-	Is any portion of this property being used for exempt pu	•	•		•	
님 E		Is any portion of this property vacant or unused? If yes					
] 4.	Is any portion of this property used as a retail outlet o formal rehabilitation program may be exempt if BOE-26	or for other fund 67-R is filed wit	draising purpose th this claim.)	s? (Note: Thrift	stores which are part of a	planned
	5.	Is any portion of the property used for living quarters (of questions 6 or 7)? If yes , and you claim exemption for			r housing for the	e elderly or handicapped list	ed undei
		questions 6 or 7)? If yes, and you claim exemption for	r this portion, s	ubmit document	ation including t	the occupant's position or re	ole in the
		organization including a statement indicating that the l reverse) or, if living quarters associated with a rehability	nousing contin	submit BOE-267	or organization '-R.	is exempt purpose (see Ho	using on
	6.	Is this property used as low-income housing? If yes,				ganization or eligible limite	d liability
		company, BOÉ-267-L must be submitted. If yes and the	ne property is c	wned by a limite	d partnership, E	BOE-267-L1 must be submit	ted.
	7.	Is this property used as a facility for the elderly or handid	capped? If yes	, BOE-267-H mu	st be submitted	unless care or services are	provided
	ا ه	or the property is financed by the federal government u Do other persons or organizations use any of this prop					
	0.	square footage used. (See Owner/Operator on reverse		lease provide a ii	st including the	rname or user, frequency or	use and
	9.	Did this or any portion of this property generate taxab	ble "unrelated	business taxable	income," as d	efined in section 512 of the	Interna
	,	Revenue Code? If yes , see "Unrelated Income" on the					
	10.	Have the organization's income and/or expenses incre recent and the prior year's complete financial statemen	eased by more	than 25 percent	since last year	r? If yes, attach a copy of y	our most
	11	Is there any equipment or property at this location that		ented to the claim	ant? If voe nro	wide the owner's name and	addraes
	, ,,,	and a description of the property. This property is taxab	ble as it is not o	wned by the clair	mant.	What the owner 3 hame and	addicas
REMARKS	(attach	separate sheet if necessary)					
NAME OF	PERSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)				DAYTIME TELEPHONE	
						()	
1	certify	(or declare) under penalty of perjury under the laws of the any accompanying statements or documents, is true	the State of Ca ue_correct and	lifornia that the fo complete to the	pregoing and all best of my know	l information hereon, includii vledge and belief	ng
SIGNATUF	E OF C		TITLE		3000 01 1119 111101	DATE	
>							
EMAIL ADI	DRESS						
		ASSES	SSOR'S USE	ONLY			
Approve	d: 🗀	ALL PART Denied Reason(s) for Denial:					

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:							
ITEM	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	TOTAL				
If an all an arrange and are					- • • • • • • • • •	4						
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)		(amo	unt)								
	Ву											
(Assessor or designee)							(date)					

