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

printed name and address.)

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



YOLO COUNTY COUNTY ASSESSOR

625 Court St, Rm. 104 Woodland, CA 95695 Woodland/Davis (530) 666-8135 Fax (530) 666-8213 West Sacramento (916) 375-6496 assessor@yolocounty.org

р+;

						This organization	owns rents/leases the rea	al property at this loca		
						Property No.:	Class:			
activoary		manization received th	o Walfara Eva	motion for all or :	part of the p	operty your organiza	tion owns at the location list	ad above. To conti		
eceiving t	the exe	emption for the propert	ty you own at th	his location, you	must comp	lete, sign and return	this claim form to the Assess	sor. A separate cl		
	-			• •			Assessor. Date Vacated:			
-	-	ation is dissolved and			-					
,	U			0	0					
		nged within the last yea		ailing Address		ization Name				
yes, ent	er OC	C No	and d	ate issued			Board of Equalization?			
ast year? lox 94287 ocuments Read the i	Ye 79, Sac s were <i>Informa</i>	No If yes , pleas cramento, CA 94279-0 amended, please forw ation on the reverse side	ase mail a copy 064. Please ind vard a copy of t de before comp	y of the amendm clude your OCC his page to the E <i>leting. All quest</i>	nent to the S number. No Board of Equ tions must	tate Board of Equaliz te to Assessor's Offic alization. be answered. If the	on, trust instrument, articles zation, County-Assessed Pro- ce: If the organization is disso answer to any question is	operties Division, I olved or the forma "YES," explain ir		
		•			if any forms	referenced below a	re needed to complete this a	pplication.		
		erty that your organizat erty (land/buildings/imp		s location:	Inroperty	Tayahla Baa	sessory Interest			
ES NO		ince January 1, last ye			rproperty		sessory meresi			
		ave any of the activitie f the change in activitie		/ portion of the p	roperty that	received an exemption	on last year changed? If yes,	attach an explana		
	2. Is	any portion of this pro	operty being us	ed for exempt pu	irposes that	was not being used	in that manner last year?			
	3. Is	any portion of this pro	operty vacant o	r unused? If yes	, since (date	.)	Area (sq.ft.)			
	4. Is fo	any portion of this pr prmal rehabilitation pro	operty used as gram may be e	a retail outlet o xempt if BOE-26	r for other fi 67-R is filed	undraising purposes? with this claim.)	? (Note: Thrift stores which a	are part of a plan		
	5. Is	any portion of the pro	perty used for	iving quarters? I	f yes, check	one:				
		Transitional / emerg	gency shelter							
		Low-income housir	ng (check one)							
		Owned by a not	on-profit organi	zation or eligible	limited liabi	lity company, <u>submit</u>	BOE-267-L			
		Owned by a lir	•							
		Housing for senior government under	or handicappe , but not limited	d <u>, submit BOE-2</u> to, sections 202	<u>67-H</u> unless 2, 231, 236,	care or services are or 811 of the Federal	provided or the property is fi Public Laws.	nanced by the fed		
	Ľ	Living quarters as	sociated with a	rehabilitation pro	ogram, <u>subn</u>	<u>nit BOE-267-R</u>				
		Other - If you claim with a statement in	n exemption for idicating that he	this portion, sub ousing continues	mit docume to be used	ntation including the for the organization's	occupant's position or role in exempt purpose. (See "Hou	n the organization, sing" on reverse.)		
	а	o other persons or organizations use any of this property? If yes , <u>submit BOE-267-O</u> if real property is used; for personal property attaction is t describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if neviously provided to the Assessor.								
	7. D	id this or any portion	d this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internet venue Code? If yes, see "Unrelated Income" on the reverse.							
	8. H re	Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your mo ecent and the prior year's complete financial statements along with an explanation of increase.								
		there any equipment nd a description of the					nt? If yes, provide the owner claimant.	r's name and add		
AME OF PE	RSON T	O CONTACT FOR ADDITION	IAL INFORMATION	(please print)			DAYTIME TELEP	HONE		
							()			
l ce	rtify (oi	r declare) under penal any accompanying	ty of perjury un statements or c	der the laws of tl locuments, is tru	he State of (e, correct ar	California that the fore nd complete to the be	egoing and all information he est of my knowledge and beli	ereon, including ief.		
IGNATURE	OF CLAI				TITLE		DATE			
MAILADDR	ESS				1					
ASSE	SSOR	'S USE ONLY	Approv	red: 🗌 ALL 🗌	PART	Denied Reasor	n(s) for Denial:			
			, 'pp/01							

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 US	SE ONLY			
		ASSESSED VA	LUES			
ITEM	ΤΟΤΑΙ	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, et	c., was allowed this year o	n a portion of the property des	cribed in the claim, ind	cate the type and	
amount of the exemption.		\$				
amount of the exemption:	(type)	(amount)				
		B	/			
			(Assessor or desig	nee)	(date)	