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 file this form with the Assessor by February 15. Organization Name and Mailing Address: (Make necessary corrections in



Stephen S. Duckels Yuba County Assessor 915 8th Street, Suite 101 Marysville, CA 95901-5273 Phone: (530) 749-7820

k to the printed name and address.)	Property Location:
	This organization owns rents/leases the real property at this lo
	Property No.: Class:
eceiving the exemption for the property you o	are Exemption for all or part of the property your organization owns at the location listed above. To com wn at this location, you must complete, sign and return this claim form to the Assessor. A separate o essor may contact you for additional information.
. If you no longer seek an exemption at this lo	ocation, check here 🔲, sign and return this form to the Assessor. Date Vacated:
. If your organization is dissolved and therefo	re no longer needs an Organizational Clearance Certificate, check here 🗌
. Check, if changed within the last year:	Mailing Address Organization Name
). Does your organization have a valid <i>Organi.</i> yes, enter OCC No	<i>izational Clearance Certificate</i> (OCC) issued by the State Board of Equalization?
ast year? Yes No If yes , please mai ox 942879, Sacramento, CA 94279-0064. Ple ocuments were amended, please forward a c read the information on the reverse side before	
ES NO Since January 1, last year:	
1. Have any of the activities or use of the change in activities or use	e on any portion of the property that received an exemption last year changed? If yes, attach an explar e.
2. Is any portion of this property be	eing used for exempt purposes that was not being used in that manner last year?
3. Is any portion of this property va	acant or unused? If yes, since (date) Area (sq.ft.)
formal rehabilitation program m	used as a retail outlet or for other fundraising purposes? (Note : Thrift stores which are part of a pla lay be exempt if BOE-267-R is filed with this claim.)
5. Is any portion of the property us	sed for living quarters? If yes, check one:
Transitional / emergency sl	helter
Low-income housing (chec	
_ , ,	t organization or eligible limited liability company, <u>submit BOE-267-L</u>
	artnership, <u>submit BOE-267-L1</u>
	licapped <u>, submit BOE-267-H</u> unless care or services are provided or the property is financed by the fe t limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.
	l with a rehabilitation program, <u>submit BOE-267-R</u>
with a statement indicating	otion for this portion, submit documentation including the occupant's position or role in the organization that housing continues to be used for the organization's exempt purpose. (See "Housing" on reverse
 6. Do other persons or organizatio a list describing what is used, t previously provided to the Asse 	ons use any of this property? If yes , <u>submit BOE-267-O</u> if real property is used; for personal property a the name of the user, the amount received by claimant (if any) and a copy of the lease agreement assor.
7. Did this or any portion of this p Revenue Code? If yes , see "Ut	property generate taxable "unrelated business taxable income," as defined in section 512 of the In nrelated Business Taxable Income" on the reverse.
recent and the prior year's com	e and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your plete financial statements along with an explanation of increase.
and a description of the propert	erty at this location that is leased or rented to the claimant? If yes , provide the owner's name and ad ty. This property may be taxable as it is not owned by the claimant.
AME OF PERSON TO CONTACT FOR ADDITIONAL INFOR	RMATION (please print) DAYTIME TELEPHONE
l certify (or declare) under penalty of per	rjury under the laws of the State of California that the foregoing and all information hereon, including
	nts or documents, is true, correct and complete to the best of my knowledge and belief.
IGNATURE OF CLAIMANT	TITLE DATE
MAIL ADDRESS	
ASSESSOR'S USE ONLY	Approved: ALL PART Denied Reason(s) for Denial:

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	E ONLY			
		ASSESSED VA	LUES			
ITEM	тоти	AL 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	etc., 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:	(type)	φ(amount)				
		By				
			(Assessor or designee)		(date)	