BOE-267-A (P1) REV. 24 (05-24)

20 CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)**



Jennifer Perry, Assessor **County of Del Norte** 981 H Street, Suite 120 Crescent City, CA 95531 Telephone: (707) 464-7200

	ASSE	ssc	DR'S USE ONLY Approved: ALL PART	Denied Reason(s) for Denial:					
EMAIL	ADDR	ESS							
SIGN/	TURE	OF C	LAIMANT	DATE					
			(or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct a	and complete to the best of my knowledge and belief.					
			· · ·	()					
			Is there any equipment or property at this location that is leased of and a description of the property. This property may be taxable as N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	or rented to the claimant? If yes, provide the owner's name and address it is not owned by the claimant.					
			Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase. Is there any equipment or property at this location that is leased or rented to the claimant? If yes , provide the owner's name and address						
			Revenue Code? If yes, see "Unrelated Business Taxable Income	" on the reverse.					
		 Do 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 attach a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if not previously provided to the Assessor. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal 							
		_	organization, with a stateme <mark>nt</mark> indicating that housing c (See "Housing" on reverse.)	continues to be used for the organization's exempt purpose.					
			 Living quarters associated with a rehabilitation program, <u>su</u> Other - If you claim exemption for this portion, submit docu 	mentation including the occupant's position or role in the					
			federal government under, but not limited to, sections 202,	231, 236, or 811 of the Federal Public Laws.					
			Owned by a limited partnership, <u>submit BOE-267-L1</u> Housing for senior or bandicapped, submit BOE-267-Hunde	ess care or services are provided or the property is financed by the					
			Owned by a non-profit organization or eligible limited liab	pility company, <u>submit BOE-267-L</u>					
			 Transitional / emergency shelter Low-income housing (check one) 						
		5.	Is any portion of the property used for living quarters? If yes, chec						
		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? (Note: Thrift stores which are part of a planned, with this claim.)					
			Is any portion of this property vacant or unused? If yes , since (da	.					
			of the change in activities or use. Is any portion of this property being used for exempt purposes that	l lana lana i					
TES	NO	1.	Since January 1, last year: Have any of the activities or use on any portion of the property tha	t received an exemption last year changed? If yes, attach an explanation					
	Rea		operty (land/buildings/improvements)	Taxable Possessory Interest					
attac	hme	nt o	r complete the referenced form. Contact the Assessor if any forn perty that your organization owns at this location.						
Read	the i	nfor		<i>t be answered.</i> If the answer to any question is "YES," explain in an					
Box	94287	7 <u>9,</u> S	Sacramento, CA 94279-0064. Please include your OCC number. N	ote to Assessor's Office: If the organization is dissolved or the formative					
E. H	ave ye	ou a	mended the or <mark>ga</mark> nization' <mark>s f</mark> ormative <mark>do</mark> cum <mark>en</mark> ts (i.e., articles of in	corporation, constitution, trust instrument, articles of organization) since State Board of Equalization, County-Assessed Properties Division, P.O.					
D. D If ye	oes y s , ent	our d ter C	organization have a valid Organizational Clearance Certificate (OC OCC No and date issued	C) issued by the State Board of Equalization? U Yes U No					
	-		nization is dissolved and therefore no longer needs an Organizatio						
form	is re	quir	exemption for the property you own at this location, you must com red for each location. The Assessor may contact you for additionanger seek an exemption at this location, check here, sign and r						
Last	year	your	organization received the Welfare Exemption for all or part of the	property your organization owns at the location listed above. To continue					
				Property No.: Class:					
	and a		me and Mailing Address: (Make necessary corrections in ink to the printed ss.)	This organization owns rents/leases the real property at this location					
			full exemption, a claimant must complete and file this form with by February 15.	Property Location:					



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 Certi icate (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)							
Ву									
			(Assessor or desigr	nee)	(date)				

