#### 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.

**Sendy Perez** Glenn County Assessor/Clerk/Recorder 516 W. SYCAMORE ST., 2ND FLOOR

WILLOWS, CA 95988 Phone: (530) 934-6402 FAX: (530) 934-6571

D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? [ Yes No         Yees, enter OCC No.	Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)	Property Location:
Property No:         Dase:           ast year your organization received the Welfere Exemption for all or part of the property your organization owns at the location listed above. To continuum own is required for each location: The Assessor may contrad you for additional information.         Descenses of the Assessor A separate claim own is required for each location. The Assessor may contrad you for additional information.         Descenses of the Assessor and the Assessor. A separate claim own is required for each location of the Assessor.         A request of the Assessor and the Assess		This organization owns rents/leases the real property at this location
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B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here	receiving the exemption for the property you own at this location, you <b>must</b>	complete, sign and return this claim form to the Assessor. A separate claim
C. Check, if changed within the last year       Mailing Address       Organization Name         Does your organization have a valid Organizational Clearance Certificate (QCC) issued by the State Board of Equalization, Constitution, ruts instrument, articles of organization) since:       Image: CCC No.       Image: CCCC No.       Image: CCC No.       Image: CCCC No.       Image: CCCC No.       Image: CCCC No.	A. If you no longer seek an exemption at this location, check here 🌅, sign a	and return this form to the Assessor. Date Vacated:
D. Does your organization have a valid Organizational Clearance Certificate (CCC) issued by the State Board of Equalization? Yes   No       No         Yyes, enter OCC No.	B. If your organization is dissol <mark>ve</mark> d and th <mark>ere</mark> fore no longer needs an Organiz	zational Clearance Certificate, check here
fyes, enter OCC No.         and date issued           E Have you amended the organizations formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since           E Have you amended the organizations formative documents (i.e., articles of incorporation, constitution, county-Assessed Properties Division, PO           OxX 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative documents were amended, pages forms and copy of this page to the Board of Equalization.           Read the information on the reverse side before completing. All guestions must be answered. If the answer to any question is "YES," explain in artitachment or complete the forercod form, Contact the Assessor' if any forms feferenced below are needed to complete this application.           Iteration of the property that your organization owns at this location:         Personal property         Taxable Possessory Interest           CES NO         Since January 1, last year.         Area (sq.ft)         Area (sq.ft)           Is any portion of this property used so a retail outlet or for other fundralising purposes? (Note Thrift stores which are part of a planned formal iretabilitation program may be exempt if BOZ-267-R is filed with this clain)         So any portion of the property used to used or interest of a year you claim exemption for this portion, submit documentation including estatement flocation are enserted by a submit BOE-267-R.           Is any portion of the property used for unset? I yes, and you claim exemption for this portion, submit documentation including estatement flocation trebabilitation progr	C. Check, if changed within th <mark>e l</mark> ast year: 🔄 Mailing Address 📘 🤇	Organization Name
ast year?       Yes       No       If yes, please mail a copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O.         Sox 942879, Sacramento, CA 94279-0964. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative to any question is "YES," explain in ar titachment or complete the referenced form. Confact the Assessor if any forms referenced below are needed to complete this application.         Real property that your organization owns at this location:       Taxable Possessory Interest         CES NO       Since January 1, last year.       Taxable Possessory Interest         Image: Interest in the information of this property vacant or unused? If yes, since (date)       Area (sq.ft.)         As any portion of this property vacant or unused? If yes, since (date)       Area (sq.ft.)         As any portion of the property used as retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)         Image: Instance in the property used as a retail outlet or year in transitional or emergency sheller, low-income housing or housing for the elderly or handicapped listed under questions for 7? If yes, and the property is owned by a individual point. Submit BOE-267-L.         Image: Instance in the property used as a the property or and the property is owned by a individual profess. Submit BOE-267-L.         Image: Instance		(OCC) issued by the State Board of Equalization?  Yes No
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tttachment or complete the referenced form. Contect the Assessor if any forms referenced below are needed to complete this application.         dentify the property that your organization owns at this location:         Real property (land/buildings/improvements)       Personal property         CES NO       Since January 1, last year.         1. Has the use on any portion of the property that received an exemption last year changed?       Area (sq.ft.)         2. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)         5. Is any portion of the property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)         5. Is any portion of the property used for living quarters associated with a rehabilitation for organ; submit BOE-267-R.         6. Is this property used as low-income housing? If yes, and the property is owned by a limited partnership, submit BOE-267-L.         7. Is this property used as a housing for the elderly or handicapped? If yes, submit BOE-267-L and the property is during any portion stip ergend any othis property end to the inder algo the abilitation program. submit BOE-267-R.         6. Is this property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H.         7. Is this property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H.         8. Do other persons or organizatio		
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<ul> <li>I1. 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 and a description of the property. This property may be taxable as it is not owned by the claimant.</li> <li>IAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)</li> <li>I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.</li> <li>IITLE</li> </ul>	□ □ 10. Have the organization's income and/or expenses increased I	by more than 25 percent since last year? If yes, attach a copy of your most
AME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)  I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.  IGNATURE OF CLAIMANT  ITTLE  DATE	□ □ 11. Is there any equipment or property at this location that is leas	sed or rented to the claimant? If <b>yes</b> , provide the owner's name and address
including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.	NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	· · · · · · · · · · · · · · · · · · ·
including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.		( )
SIGNATURE OF CLAIMANT TITLE DATE		
MAIL ADDRESS		DAIE
	- EMAIL ADDRESS	

ASSESSOR'S USE ONLY

Approved: ALL PART Denied

Reason(s) for Denial:



## **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 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**.)

# USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 8 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 9 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:		j					
	(type)	(amount)					
By (Assessor or designee) (di							
			(Assessor or design	lee)	(date)		

