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

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



# **Los Angeles County Assessor** 500 W Temple ST Los Angeles, CA 90012-2770 Phone: (213) 974-3341

Ms. Sharon Moeller

To receive the full exemption, a claimant muthe Assessor by February 15. Organization Name and Mailing Address: (Make no name and address.)	•	Property Location:	ents/leases the real property at this location:				
		Property No.:	Class:				
Last year your organization received the We receiving the exemption for the property you form is required for each location. The As A. If you no longer seek an exemption at this	u own at this location, you <b>must</b> c sessor may contact yo <u>u</u> for additi	omplete, sign and return this claim onal information.	form to the Assessor. A separate claim				
B. If your organization is dissolved and there	efore no longer needs an Organiza	ational Clearance Certificate, check	here				
C. Check, if changed within the last year:  D. Does your organization have a valid <i>Organity</i> of the second of the	Mailing Address On anizational Clearance Certificate (continued and date issued on ail a copy of the amendment to the continued are copy of the continued are continued are copy of the continued are copy of the continued are copy of the continued are con	rganization Name OCC) issued by the State Board of fincorporation, constitution, trust in he State Board of Equalization, Con	Equalization? Yes No  strument, articles of organization) since unty-Assessed Properties Division, P.O.				
documents were amended, please forward a Read the information on the reverse side bet	a copy of this page to the Board of fore completing. <b>All questions m</b>	f Equalization. <i>oust be answered.</i> If the answer to	any question is "YES," explain in an				
attachment or complete the referenced for		orms referenced below are needed	to complete this application.				
Identify the property that your organization o  Real property (land/buildings/improved YES NO Since January 1, last year:		ty Taxable Possessory Ind	erest				
of the change in activities or	use.		changed? If yes, attach an explanation				
, , , ,		that was not being used in that mar	•				
_ · _ · _ ·		(date) A	,				
formal rehabilitation program  5. Is any portion of the property  Transitional / emergency  Low-income housing (ct	may be exempt if BOE-267-R is f used for living quarters? If yes, cl shelter neck one)	filed with this claim.)	nrift stores which are part of a planned,				
☐ Owned by a limited	partnership, <u>submit BOE-267-L1</u>						
federal government u	nder, but <mark>not limited to, sections</mark> 2	inless care or services are provided 02, 231, 236, or 811 of the Federal	or the property is financed by the Public Laws.				
Living quarters associa	ated with a rehabilitation program,	submit BOE-267-R					
	tateme <mark>nt</mark> indicati <mark>ng</mark> that housin	ocumentation including the occuping continues to be used for the or					
6. Do other persons or organize a list describing what is used previously provided to the As	d, the name of the user, the amo	<b>yes</b> , <u>submit BOE-267-O</u> if real prope unt received by claimant (if any) ar	erty is used; for personal property attach id a copy of the lease agreement if not				
☐ 7. Did this or any portion of thi		elated business taxable income," a me" on the reverse.	s defined in section 512 of the Internal				
8. Have the organization's inco recent and the prior year's co	me and/or expenses increased by implete financial statements along	y more than 25 percent since last y g with an explanation of increase.	ear? If yes, attach a copy of your most				
			provide the owner's name and address				
NAME OF PERSON TO CONTACT FOR ADDITIONAL INF		e as it is not owned by the claimant.	DAYTIME TELEPHONE				
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.							
SIGNATURE OF CLAIMANT	TITLE		DATE				
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 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)						
By								
		(Assessor or designee)			(date)			

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