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 Organiza



**Claude Parrish Orange County Assessor** Civic Center Plaza, Building 11 625 N. Ross Street, Room 142 P.O. Box 628 Santa Ana, CA 92702-0628 (714) 834-2779

			vith the Assessor by February 15.	www.ocgov.com	l/assessor			
0			Ime and Mailing Address: (Make necessary corrections in I name and address.) Prop	erty Location:				
			,	s organization owns rents	leases the real property at this location:			
			Pi	operty No.: Clas	SS:			
recei	vina ti	ne e	r organization received the Welfare Exemption for all or part of the prop exemption for the property you own at this location, you <b>must</b> complete <b>red for each location.</b> The Assessor may contact you for additional info	e. sign and return this claim form				
A. If y	/ou no	o lor	nger seek an exemption at this location, check here $\Box$ , sign and return	n this form to the Assessor. Date	e Vacated:			
B. If y	/our o	rga	nization is dissolved and therefore no longer needs an Organizational (	Clearance Certificate, check here				
C. Cł	neck, i	if ch	hanged with <mark>in the last yea</mark> r: 🗾 🔲 Mailing Address 📉 Organiza	tion Name				
D. Do	bes yo	our d	organization have a valid Organizational Clearance Certificate (OCC) is	sued by the State Board of Equ	alization? 🔽 Yes 🗔 No			
			DCC No and date issued					
			amended the organization's formative documents (i.e., articles of incorp					
			Yes U No If yes, please mail a copy of the amendment to the Stat Sacramento, CA 94279-0064. Please include your OCC number. Note t					
			ere amended, please forward a copy of this page to the Board of Equali					
			mation on the reverse side before completing. All questions must be					
			or complete the referenced form. Contact the Assessor if any forms re operty that your organization owns at this location:	terenced below are needed to c	omplete this application.			
			operty (land/buildings/improvements)	Taxable Possessory Interes	t de la constante de			
YES	NO		Since January 1, last year:					
		1.	<ul> <li>Have any of the activities or use on any portion of the property that rec of the change in activities or use.</li> </ul>	eived an exemption last year cha	anged? If yes, attach an explanation			
		2.	Is any portion of this property being used for exempt purposes that wa	is not being used in that manner	last year?			
		3.	Is any portion of this property vacant or unused? If yes, since (date) Area (sq.ft.)					
		4.	Is any portion of this property used as a retail outlet or for other funct formal rehabilitation program may be exempt if BOE-267-R is filed with	Iraising purposes? ( <b>Note</b> : Thrift h this claim.)	stores which are part of a planned,			
		5.	Is any portion of the property used for living quarters? If yes, check on					
			Transitional / emergency shelter					
			Low-income housing (check one)					
			Owned by a non-profit organization or eligible limited liability	company, <u>submit BOE-267-L</u>				
			Owned by a limited partnership, <u>submit BOE-267-L1</u>					
			Housing for senior or handicapped, submit BOE-267-H unless ca government under, but not limited to, sections 202, 231, 236, or 8	re o <mark>r services are</mark> pro <mark>vid</mark> ed or the 311 of the Federal Public Laws.	e property is financed by the federal			
			Living quarters associated with a rehabilitation program, <u>submit I</u>	<u>BOE-267-R</u>				
			Other - If you claim exemption for this portion, submit documenta with a statement indicating that housing continues to be used for	tion including the occupant's po the organization's exempt purpo	sition or role in the organization, se. (See "Housing" on reverse.)			
		6.	Do other persons or organizations use any of this property? If yes, <u>sut</u> a list describing what is used, the name of the user, the amount receively provided to the Assessor.					
		7.	Did this or any portion of this property generate taxable "unrelated b Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income" or		fined in section 512 of the Internal			
		8.	Have the organization's income and/or expenses increased by more recent and the prior year's complete financial statements along with a		P If <b>yes</b> , attach a copy of your most			
		9.	Is there any equipment or property at this location that is leased or re and a description of the property. This property may be taxable as it is		vide the owner's name and address			
NAME	OF PEF	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE			
			· · · · · · · · · · · · · · · · · · ·	<b></b>				
	ICA	tifv	(or declare) under penalty of periury under the laws of the State of Call	tornia that the foregoing and all	intormation hereon including			

*іу* ( 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

ALL PART Denied Reason(s) for Denial:





Approved:

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	LUE <mark>S</mark>		
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 o	n a portion of the property des	cribed in the claim, indi	cate the type and
amount of the exemption.		\$			
amount of the exemption:	(type)	(amount)			
		Ву	/		
			(Assessor or desig	nee)	(date)