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 for Organization



Tom J. Slavich San Benito County Assessor 440 Fifth St. Rm. 108 Hollister, CA 95023-3893 Tel: 831-636-4030 Fax: 831-636-4033 www.cosb.us/government/assessor

			vith the Assessor by February 15. me and Mailing Address: (Make necessary corrections in		
				Property Location:	
				This organization owns rents	/leases the real property at this location:
				Property No.: Cla	ss:
rece	iving t	he e	^r organization received the Welfare Exemption for all or part of the percent property you own at this location, you must com red for each location. The Assessor may contact you for additional property and the percent property of the percent percen	plete, sign and return this claim form	
A. If	you n	o loi	nger seek an exemption at this location, check here \Box , sign and r	eturn this form to the Assessor. Date	e Vacated:
B. If	your c	orga	nization is dissolved and therefore no longer needs an Organizatio	nal Clearance Certificate, check her	e 🗌
C. C	heck,	if ch	nanged within the last year: 📄 Mailing Address 📄 Orga	nization Name	
			organization have a valid O <mark>rganizational Clearan</mark> ce Certificate (OC OCC No and date issued	C) issued by the State Board of Equ	alization? 🏾 Yes 🗌 No
-			mended the organization's formative documents (i.e., articles of in	corporation, constitution, trust instru	ment, articles of organization) since
			Yes No If yes , please mail a copy of the amendment to the		
			Sacramento, CA 94279-0064. Please include your OCC number. Nere amended, please forward a copy of this page to the Board of Ec		ization is dissolved or the formative
			mation on the reverse side before completing. All questions must		v question is "YES." explain in an
			r complete the referenced form. Contact the Assessor if any form		
Iden			operty that your organization owns at this location:		
		l pro	Since lanuary (last upon	Taxable Possessory Interes	st
	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 cha	anged? If yes, attach an explanation
	_		of the change in activities or use.		
			Is any portion of this property being used for exempt purposes that	e e	•
			Is any portion of this property vacant or unused? If yes, since (dat		(sq.ft.)
			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	with this claim.)	stores which are part of a planned,
		5.	Is any portion of the property used for living quarters? If yes, chec	k one:	
			Transitional / emergency shelter		
			Low-income housing (check one)		—
			Owned by a non-profit organization or eligible limited liab	bility company, <u>submit BOE-267-L</u>	
			Owned by a limited partnership, <u>submit BOE 267-L1</u>	e core or continue are provided or th	a property is financed by the federal
			Housing for senior or handicapped, <u>submit BOE-267-H</u> unles government under, but not limited to, sections 202, 231, 236.	, or 811 of the Federal Public Laws.	e property is linanced by the lederal
			Living quarters associated with a rehabilitation program, <u>sub</u>		
_			Other - If you claim exemption for this portion, submit docum with a statement indicating that housing continues to be used.	entation including the occupant's po	sition or role in the organization, ose. (See "Housing" on reverse.)
			Do other persons or organizations use any of this property? If yes a list describing what is used, the name of the user, the amount previously provided to the Assessor.	received by claimant (if any) and a	copy of the lease agreement if not
		7.	Did this or any portion of this property generate taxable "unrelat Revenue Code? If yes , see "Unrelated Business Taxable Income	ed business taxable income," as de " on the reverse.	fined in section 512 of the Internal
		8.	Have the organization's income and/or expenses increased by m recent and the prior year's complete financial statements along wi	ore than 25 percent since last year th an explanation of increase.	? If yes , attach a copy of your most
		9.	Is there any equipment or property at this location that is leased or and a description of the property. This property may be taxable as		vide the owner's name and address
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE

l cortific (or doclore) under nonell	he of parity and at the lowe of the State of California th	()
	ty of perjury under the laws of the State of California th statements or documents, is truę, correct and complete	
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 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	SE ONLY						
		ASSESSED VA	LUES						
ITEM	TOTAI	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, et	c., was allowed this year o	n a portion of the property des	ribed in the claim, indi	cate the type and				
amount of the exemption:	(type)	φ(amount)							
		B	/						
			(Assessor or desig	nee)	(date)				