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

20 \_\_\_\_ CLAIM FOR WELFARE

**Sheri Thomas County of Santa Cruz Assessor** 701 Ocean Street, Rm. 130 Santa Cruz, CA 95060 Phone: 831-454-2002 Email: asrwebmail@co.santa-cruz.ca.us

he Assessor by February 15. Organization Name and Mailing Address: (Make necessary corrections in ink to the printed	Property Location:
ame and address.)	This organization owns rents/leases the real property at this local
	Property No.: Class:
ا ast year your organization received the Welfare Exemption for all or part of the eceiving the exemption for the property you own at this location, you <b>must</b> con <b>orm is required for each location.</b> The Assessor may contact you for addition	nplete, sign and return this claim form to the Assessor. A separate cla
A. If you no longer seek an exemption at this location, check here $\Box$ , sign and	return this form to the Assessor. Date Vacated:
3. If your organization is dissolved and therefore no longer needs an Organization	onal Clearance Certificate, check here 🗌
C. Check, if changed with <mark>in the last yea</mark> r: Address Organization of the last year: Address Organization of the last year: Address Organization of the last year of the last yea	
Have you amended the organization's formative documents (i.e., articles of in ast year? Yes No If yes, please mail a copy of the amendment to the Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. No locuments were amended, please forward a copy of this page to the Board of E Read the information on the reverse side before completing. All questions must stachment or complete the referenced form. Contact the Assessor if any formation that your organization owns at this location:     Real property (land/buildings/improvements) Personal property	e State Board of Equalization, County-Assessed Properties Division, P Note to Assessor's Office: If the organization is dissolved or the format qualization. If the answer to any question is "YES," explain in ms referenced below are needed to complete this application.
<ul> <li>YES NO Since January 1, last year:</li> <li>1. Have any of the activities or use on any portion of the property that of the change in activities or use.</li> </ul>	at received an exemption last year changed? If yes, attach an explanat
2. Is any portion of this property being used for exempt purposes th	at was not being used in that manner last year?
3. Is any portion of this property vacant or unused? If <b>yes</b> , since (da	
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 file	fundraising purposes? ( <b>Note</b> : Thrift stores which are part of a planned with this claim )
5. Is any portion of the property used for living quarters? If yes, che	
Transitional / emergency shelter	
Low-income housing (check one)	
Owned by a non-profit organization or eligible limited lia	Ibility company, submit BOE-267-L
Owned by a limited partnership, <u>submit BOE-267-L1</u> Housing for senior or handicapped, submit BOE-267-Hundle	ess care or services are provided or the property is financed by the
federal government under, but not limited to, sections 202	ess care or services are provided or the property is financed by the , <mark>23</mark> 1, 23 <mark>6, or 811 of the Fed</mark> eral Public Laws.
Living quarters associated with a rehabilitation program, st	ubmit BOE-267-R
	umentation including the occupant's position or role in the continues to be used for the organization's exempt purpose.
6. Do other persons or organizations use any of this property? If <b>ve</b>	<b>s</b> , <u>submit BOE-267-O</u> if real property is used; for personal property atta t received by claimant (if any) and a copy of the lease agreement if
	ated business taxable income," as defined in section 512 of the Inter
8. Have the organization's income and/or expenses increased by r recent and the prior year's complete financial statements along w	nore than 25 percent since last year? If <b>yes,</b> attach a copy of your m <i>i</i> th an explanation of increase.
9. Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a IAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	or rented to the claimant? If <b>yes</b> , provide the owner's name and address it is not owned by the claimant.
I certify (or declare) under penalty of perjury under the laws of the State o	
any accompanying statements or documents, is true, correct	and complete to the best of my knowledge and belief. DATE
	DATE
MAIL 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 t	he church, religious, etc.	, was allowed this year o	on a portion of the property desc	ribed in the claim, ind	icate the type and	
amount of the exemption:		ı				
	(type)	(amount)				
Ву						
			(Assessor or design	iee)	(date)	

