BOE-267-A (P1) REV. 23 (05-22)

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

Deva Marie Proto Sonoma County Clerk-Recorder-Assessor Rm 104 Fiscal Bldg 585 Fiscal Dr. Santa Rosa, CA 95403-2872 TELEPHONE: (707) 565-1888 FAX: (707) 565-3318

file th	is forr	n w	full exemption, a claimant must complete and with the Assessor by February 15.	FAX: (707) 56 FAX: (707) 56	5-3318 5-3317	
•			me and Mailing Address: (Make necessary corrections in I name and address.) P	roperty Location:		
	ne pri	neu			nts/leases	the real property at this location
				Property No.: C	lass:	
receiv	ving th	ne e	r organization received the Welfare Exemption for all or part of the p exemption for the property you own at this location, you must comp red for each location. The Assessor may contact you for additional	lete, sign and return this claim for	the loca rm to the	tion listed above. To continue Assessor. A separate claim
A. If y	ou no	o lor	nger seek an exemption at this location, check here \Box , sign and re	turn this form to the Assessor. D	ate Vaca	ted:
B. If y	/our o	rgai	nization is dissolved and therefore no longer needs an Organization	al Clearance Certificate, check h	ere 🗌	
C. Ch	neck, i	if ch	nanged with <mark>in the last year: </mark>	ization Name		
lf yes	, ente	er O	organization have a valid O <mark>rganizational Clearance Certificate</mark> (OCC OCC No			
last y	ear?		imended the or <mark>ga</mark> nization' <mark>s f</mark> ormative documents (i.e., articles of inc Yes No _ If yes , please mail a copy of the amendment to the S Sacramento, CA 94279-0064. Please include your OCC number. No	state Board of Equalization, Cour	ty-Asses	sed Properties Division, P.O.
docur	nents	we	ere amended, please forward a copy of this page to the Board of Equ	alization.		
Read	the ir	nfori	mation on the reverse side before completing. All questions must	be answered. If the answer to a	iny ques	tion is "YES," explain in an
			r complete the referenced form. Contact the Assessor if any forms operty that your organization owns at this location:	referenced below are needed to	complet	e inis application.
			operty (land/buildings/improvements)	Taxable Possessory Inte	rest	
YES	NO		Since January 1, last year:			
		1.	Have any of the activities or use on any portion of the property that of the change in activities or use.	received an exemption last year o	hanged'	? If yes, attach an explanation
		2.	Is any portion of this property being used for exempt purposes that	was not being used in that mann	er last ye	ear?
			Is any portion of this property vacant or unused? If yes, since (date		ea (sq.ft.)	
		4.	Is any portion of this property used as a retail outlet or for other f formal rehabilitation program may be exempt if BOE-267-R is filed	undraising purposes? (Note : Thr with this claim.)	ft stores	which are part of a planned,
		5.	Is any portion of the property <mark>us</mark> ed for living quart <mark>ers</mark> ? If yes, check	one:		
			Transitional / emergency shelter			
			Low-income housing (check one)			
			Owned by a non-profit organization or eligible limited liabi	lity company, <u>submit BOE-267-L</u>		
			Owned by a limited partnership, <u>submit BOE-267-L1</u>			
			 Housing for senior or handicapped, <u>submit BOE-267-H</u> unless government under, but not limited to, sections 202, 231, 236, 	care o <mark>r services are</mark> provided or or 811 of the Federal Public Laws	the prop 5.	erty is financed by the federal
			Living quarters associated with a rehabilitation program, subn			
_	_		Other - If you claim exemption for this portion, submit docume with a statement indicating that housing continues to be used	for the organization's exempt put	pose. (S	ee "Housing" on reverse.)
		6.	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 r previously provided to the Assessor.	<u>submit BOE-267-O</u> if real proper eceived by claimant (if any) and	y is used a copy	l; for personal property attach of the lease agreement if not
			Did this or any portion of this property generate taxable "unrelate Revenue Code? If yes , see "Unrelated Business Taxable Income"	on the reverse.		
		8.	Have the organization's income and/or expenses increased by morecent and the prior year's complete financial statements along with	ore than 25 percent since last ye n an explanation of increase.	ar? If ye s	s , 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		rovide th	e owner's name and address
NAME	OF PEF	RSON	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIN	NE TELEPHONE
						<u> </u>

I certify (or declare) under penalty c any accompanying stat	of perjury under the laws of th tements or documents, is true		00	
SIGNATURE OF CLAIMANT		TITLE		DATE
EMAIL ADDRESS				
ASSESSOR'S USE ONLY	Approved: ALL	PART Denied	Reason(s) for Denial:	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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	SE ONLY				
		ASSESSED VA	LUES				
ITEM	тот	AL ASSESSED VALUE OF:					
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL		
ITEM	EXEMPTION ALLOWED						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL		
another exemption, such as	the church, religious,	etc., was allowed this year o	n a portion of the property des	ribed in the claim, ind	licate the type an		
	-	-					
amount of the exemption:	(type)	φ(amount)					
		B					
			(Assessor or desig	nee)	(date)		