20 ____ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)



Don H. Gaekle

Stanislaus County Assessor 1010 Tenth Street, Suite 2400 Modesto, CA 95354-0863 Phone: (209) 525-6461 • Fax: (209) 525-6586 www.stancounty.com/assessor

name	and a	addre	ss.)	Property Location:									
				This organization 🗌 owns 🗌 r	ents/leases this location:								
				-1	Class:								
Last	/ear	your com	organization received the Welfare Exemption for all or part of the pupelete, sign and return this claim form to the Assessor. A separat	operty listed above. To continue rece	iving the exemption for this location, location If you wish to receive the								
exem	exemption on property at locations for which you have not received or filed a claim form, contact the Assessor immediately.												
If you no longer seek an exemption at this location, check here , sign and return this form to the Assessor.													
Additionally, if your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here													
	Check, if changed within the last year: Mailing Address Corporate Name Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? Yes No												
	•	-		issued by the State Board of Equaliz	ation?								
	If yes, enter OCC No and date issued Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last												
year?		Yes	No If yes, please mail an endorsed copy of the amendment	to the State Board of Equalization, Co	ounty-Assessed Properties Division,								
			79, Sacramento, CA 94279-0064. Please include your OCC numb		the organization is dissolved or the								
			iments were amended, please forward a copy of this page to the B r may ask for additional information. If you do not provide su		nial of your claim for exemption								
			the information on the reverse side before completing. All question										
EXPL	AIN		REMARKS" OR ON AN ATTACHMENT. Contact the Assessor im.										
YES	NO		Since January 1, last year:										
			Has the use on any portion of the property that received an exem Is any portion of this property being used for exempt purposes the	, <u>,</u>	last year?								
			Is any portion of this property vacant or unused? If yes , since (da	-	(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 file	d with this claim.)	stored which are part of a plained,								
		5.	Is any portion of the property used for living quarters (other than Ic questions 6 or 7)? If yes , and you claim exemption for this portic	w-income housing or housing for the	elderly or handicapped listed under								
			organization including a statement indicating that the housing co	ntinues to be used for organization'	s exempt purpose (see Housing on								
			reverse) or, if living quarters associated with a rehabilitation progr	ram, submit BOE-267-R.									
		6.	Is this property used as low-income housing? If yes, and the p company, BOE-267-L must be submitted. If yes and the property										
		7.	Is this property used as a facility for the elderly or handicapped? If										
			or the property is financed by the federal government under section	ons 202, 231, 236, or 811 of the Fede	eral Public Laws.								
		8.	Do other persons or organizations use any of this property? If ye square footage used. (See Owner/Operator on reverse.)	s, please provide a list including the	name of user, frequency of use and								
		9	Did this or any portion of this property generate taxable "unrela	ted business taxable income " as de	fined in section 512 of the Internal								
	_		Revenue Code? If yes, see "Unrelated Income" on the reverse.										
		10.	Have the organization's income and/or expenses increased by n recent and the prior year's complete financial statements along w	ore than 25 percent since last year	? If yes , attach a copy of your most								
			Is there any equipment or property at this location that is leased of										
		11.	and a description of the property. This property is taxable as it is										
REMAR	RKS (á	attach	separate sheet if necessary)										
NAME	of Pe	ERSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)										
	1.00	rtify	(or declare) under penalty of perjury under the laws of the State of	California that the foregoing and all	() information berease including								
	100	rury	any accompanying statements or documents, is true, correct										
SIGNA	TURE	OF C	LAIMANT TITLE		DATE								
	1000												
EMAIL	ADDH	ESS											
			ASSESSOD'S 11										
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:													
Appro	Jveu	• ∟	ALL PART Denied Reason(s) for Denial:										
			THIS DOCUMENT IS SUBJECT										

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.

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. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued 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 *Organizational Clearance Certificates* is available on the Board's website at *www.boe.ca.gov* and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

HOUSING

If question 5 is answered **yes**, 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. (This question is not applicable where the exempt activity **is providing housing**.)

OWNER/OPERATOR

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week.** If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subje&c to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered **yes**, you must attach the following to the claim:

- the organization's information and tax returns, including form 990T, 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.

SIGNATURE

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY													
ASSESSED VALUES													
ITEM	TOTAL ASSESSED VALUE OF:				EXEMPTION ALLOWED ON:								
ITEM	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	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: \$													
				Ву	Y (Assessor or designee)			(date)					

