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

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

20	CLAIM	FOR '	WELF	ARE
EXEMP1	TION (A	NNUA	L FIL	ING)

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.)	Property Location: This organization owns rents/leases the real property at this location:						
name and address.)	Tensileases the real property at this recation.						
	Property No.: Class:						
Last year your organization received the Welfare Exemption for all or part of the receiving the exemption for the property you own at this location, you must com form is required for each location. The Assessor may contact you for additional A. If you no longer seek an exemption at this location, check here, sign and re-	plete, sign and return this claim form to the Assessor. A separate claim al information.						
B. If your organization is dissolved and therefore no longer needs an Organization	nal Clearance Certificate, check here						
D. Does your organization have a valid Organizational Clearance Certificate (OC If yes, enter OCC No and date issued E. Have you amended the organization's formative documents (i.e., articles of in last year? Yes No If yes, please mail a copy of the amendment to the	acorporation, constitution, trust instrument, articles of organization) since State Board of Equalization, County-Assessed Properties Division, P.O.						
Box 942879, Sacramento, CA 94279-0 <mark>06</mark> 4. Please include your OCC number. N documents were amended, please forward a copy of this page to the Board of Ec							
Read the information on the reverse side before completing. All questions must	t be answered. If the answer to any question is "YES," explain in an						
attachment or complete the referenced form. Contact the Assessor if any forn Identify the property that your organization owns at this location:	is referenced below are needed to complete this application.						
Real property (land/buildings/improvements)	☐ Taxable Possessory Interest						
	t received an exemption last year changed? If yes, attach an explanation						
of the change in activities or use. 2. Is any portion of this property being used for exempt purposes that	at was not being used in that manner last year?						
3. Is any portion of this property vacant or unused? If yes , since (daily	,						
 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 filed 	fundraising purposes? (Note : Thrift stores which are part of a planned, d with this claim.)						
5. Is any portion of the property used for living quarters? If yes, check							
☐ Transitional / emergency shelter ☐ Low-income housing (check one)							
 Owned by a non-profit organization or eligible limited liab 	pility company, <u>submit BOE-267-L</u>						
Owned by a limited partnership, submit BOE-267-L1	ess care or services are provided or the property is financed by the						
federal government under, but not limited to, sections 202,	, 231, 236, or 811 of the Federal Public Laws.						
Living quarters associated with a rehabilitation program, <u>su</u>							
	mentation including the occupant's position or role in the continues to be used for the organization's exempt purpose.						
a list describing what is used, the name of the user, the amount	s, <u>submit BOE-267-O</u> if real property is used; for personal property attach received by claimant (if any) and a copy of the lease agreement if not						
previously provided to the Assessor. 7. Did this or any portion of this property generate taxable "unrelate Revenue Code? If yes , see "Unrelated Business Taxable Income"	ted business taxable income," as defined in section 512 of the Internal						
8. Have the organization's income and/or expenses increased by m	 8. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase. 						
	or rented to the claimant? If yes , provide the owner's name and address						
NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE						
I certify (or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct to							
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 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 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:		\$							
	(type)	(amount)							
	By(Assessor or designee)				(date)				



EF-267-A-R24-0524-50000024