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 form with the Assessor by February 15. Organiz



Kathy Scriven **Sutter County Assessor** 1160 Civic Center Blvd., Suite D Yuba City, CA 95993

Phone Number: (530) 822-7160 Fax Number: (530) 822-7198 Email: assessor@co.sutter.ca.us

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)	Property Location:					
		leases the real property at this location:				
	Property No.: Clas	s:				
Last year your organization received the Welfare Exemption for all or part receiving the exemption for the property you own at this location, you mu form is required for each location. The Assessor may contact you for a	ust complete, sign and return this claim form	e location listed above. To continue to the Assessor. A separate claim				
A. If you no longer seek an exemption at this location, check here 🔲, sign and return this form to the Assessor. Date Vacated:						
B. If your organization is dissolved and therefore no longer needs an Orga	anizational Clearance Certificate, check here					
C. Check, if changed within the last year: Mailing Address Organization Name						
D. Does your organization have a valid Organizational Clearance Certification of the second s		alization? 🗌 Yes 🗌 No				
E. Have you amended the organization's formative documents (i.e., article last year?YesNoIf yes, please mail a copy of the amendment	t to the State Board of Equalization, County-	Assessed Properties Division, P.O.				
Box 942879, Sacramento, CA 94279-0064. Please include your OCC nur documents were amended, please forward a copy of this page to the Boa		zation is dissolved or the formative				
Read the information on the reverse side before completing. All question		question is "YES." explain in an				
attachment or complete the referenced form. Contact the Assessor if a						
Identify the property that your organization owns at this location:						
Real property (land/buildings/improvements) Personal provements YES NO Since January 1, last year:	roperty Taxable Possessory Interes	t				
1. Have any of the activities or use on any portion of the properties	perty that received an exemption last year cha	anged? If ves, attach an explanation				
of the change in activities or use.	erty that received an exemption last year one	inged in yes, attach an explanation				
2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?						
3. Is any portion of this property vacant or unused? If yes , sir		(sq.ft.)				
4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned, formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)						
5. Is any portion of the property used for living quarters? If yes, check one:						
Transitional / emergency shelter						
Low-income housing (check one)						
Owned by a non-profit organization or eligible lim						
Owned by a limited partnership, <u>submit BOE-267</u>						
Housing for senior or handicapped, submit BOE-267- government under, but not limited to, sections 202, 23	<u>H</u> unless care or services are provided or the 31, 236, or 811 of the Federal Public Laws	e property is financed by the federal				
Living quarters associated with a rehabilitation program, submit BOE-267-R						
Other - If you claim exemption for this portion, submit	t documentation including the occupant's pos	sition or role in the organization,				
with a statement indicating that housing continues to 6. Do other persons or organizations use any of this property						
a list describing what is used, the name of the user, the a previously provided to the Assessor.	amount 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 Revenue Code? If yes , see <i>"Unrelated Business Taxable"</i>	Income" on the reverse.					
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.						
9. Is there any equipment or property at this location that is leased or rented to the claimant? If yes , provide the owner's name and address and a description of the property. This property may be taxable as it is not owned by the claimant.						
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 S any accompanying statements or documents, is true, o						
	TLE	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			
	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 ar	
	-	-			51	
amount of the exemption:	(type)	- Φ(amount)				
		B	l			
			(Assessor or designee)		(date)	