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

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



Kaenan Whitman **Tuolumne County Assessor - Recorder**

2 South Green Street, Third Floor Sonora, CA 95370 Phone: (209) 533-5535 Fax: (209) 533-5674 Email: assessor@tuolumnecounty.ca.gov

ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:									
SIGNATURE OF CLAIMANT EMAIL ADDRESS		TITLE			DATE				
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.									
			10 //		()				
and a desc	iption of the property. This prop	erty may be taxable a	s it is not own	ed by the claimant.	DAYTIME TELEPHONE				
☐ ☐ 9. Is there an	the prior year's complete financ equipment or property at this l	ocation that is leased	or rented to th	e claimant? If ves, pro	ovide the owner's name and address				
☐ 8. Have the o	odé? If yes, see <i>"Unrelated Bu</i> gantation's income and/or exp	penses increased by i	more than 25 p	percent since last year	r? If yes, attach a copy of your most				
☐ 7. Did this or	provided to the Assessor. any portion of this property ge	nerate taxable "unrela	ated business	taxable income," as d	efined in section 512 of the Internal				
6. Do other per a list descri	bing what is used, the name o	of this property? If ye f the user, the amour	s, <u>submit BOE</u> nt received by	<u>-267-O</u> if real property claimant (if any) and a	is used; for personal property attach a copy of the lease agreement if not				
orga	- If you claim exemption for this nization, with a statement indi								
	g quarters associated with <mark>a</mark> reh								
☐ Hous	ing for senior or handicapped, s al government under, but <mark>no</mark> t li	submit BOE-267-H unlimited to sections 202	less care or se	rvices are provided or 811 of the Federal Pu	the property is financed by the blic Laws.				
_	wned by a limited partnership, <u>s</u>	ŭ	,,	_					
	com <mark>e housing (check one)</mark> wned by a non-profit organizatio	on or eligible limited lia	ability company	y, submit BOE-267-L					
	ional / emergency shelter								
	on of the property used for living			m.)					
□ □ 4 Is any port		etail outlet or for othe	r fundraising p	urposes? (Note: Thrif	t stores which are part of a planned,				
= = ''	on of this property vacant or uni			•	•				
of the chan	ge in activities or use. on of this property being used for								
☐ ☐ 1. Have any c	ary 1, last year: f the activities or use on any por	rti <mark>on</mark> of the property th	at received an	exemption last year ch	nanged? If yes, attach an explanation				
Real property (land/	ouildings/improvements)	Personal property	☐ Taxa	able Possessory Int <mark>ere</mark>	est				
•	he referenced form. Contact to ur organization owns at this loo		ms referenced	below are needed to	complete this application.				
Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in an attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.									
	CA 94279-0 <mark>06</mark> 4. Please include, please forward a copy of this p			or's Office: If the orga	ni <mark>zati</mark> on is diss <mark>olv</mark> ed or the formative				
last year? 🗌 Yes 📗 No	If yes , please mail a copy of	the amendment to the	e State Bo <mark>ar</mark> d o	of Equalization, Count	ument, articles of organization) since y-Assessed Properties Division, P.O.				
If yes, enter OCC No	and date	issued							
C. Check, if changed with <mark>i</mark> D. Does your organization	n the last year:		anization Na <mark>m</mark> CC) issued by		ualization?				
, ,	ssolved and therefore no longe	_	_	· ·	re 🔛				
	exemption at this location, che								
form is required for each	location. The Assessor may of	ontact you for additior	nal information.						
Last year your organizatio	r received the Welfare Exemption	on for all or part of the	property your	organization owns at	the location listed above. To continue m to the Assessor. A separate claim				
			Property No.	: Cl	ass:				
name and address.									
Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)			This organiza	. — —	s/leases the real property at this location:				
To receive the full exempt the Assessor by February	on, a claimant must complete a 15	and file this form with	Property Loca	ation:					

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)				

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