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



Property Location:

# Office of Tara K. Freitas, CPA **Tulare County Assessor**

221 S. Mooney Blvd., Room 102-E Visalia, California 93291-4593 (559) 636-5100 Fax: (559) 737-4468 Email: Assessor@tularecounty.ca.gov Website: tularecounty.ca.gov/assessor/

name	anu a	uure	ss./						
				This organization owns rents	/leases the real property at this location:				
				Property No.: Cla	SS:				
recei	ving t	he e	organization received the Welfare Exemption for all or part of th exemption for the property you own at this location, you <b>must</b> co ed for each location. The Assessor may contact you for addition	omplete, sign and return this claim form	ne location listed above. To continue in to the Assessor. <b>A separate claim</b>				
A. If	you n	o loi	nger seek an exemption at this location, check here $\Box$ , sign an	d return this form to the Assessor. Date	e Vacated:				
B. If	your c	orga	nization is dissolved and therefore no longer needs an Organiza	tional Clearance Certificate, check here	e 🗌				
C. C	neck,	if ch	anged within the last year: 🛛 Mailing Address 🗍 Or	ganization Name					
			organization have a valid <i>Organizational Clearance Certificate</i> (C	DCC) issued by the State Board of Equ	alization?  Yes  No				
last y Box s	E. 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 <b>yes</b> , please mail a copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative documents were amended, please forward a copy of this page to the Board of Equalization.								
			mation on the reverse side before completing. All questions mu		y question is "YES," explain in an				
			complete the referenced form. Contact the Assessor if any for	orms referenced below are needed to c	omplete this application.				
	•		perty that your organization <b>owns</b> at this location: perty (land/buildings/improvements)	y Taxable Possessory Interes	st.				
YES			Since January 1, last year:		51				
		1.	Have any of the activities or use on any portion of the property t of the change in activities or use.	hat received an exemption last year cha	anged? If 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?				
			Is any portion of this property vacant or unused? If yes, since (	,	(sq.ft.)				
		4.	Is any portion of this property used as a retail outlet or for oth formal rehabilitation program may be exempt if BOE-267-R is fi	er fundraising purposes? ( <b>Note</b> : Thrift led with this claim.)	stores which are part of a planned,				
		5.	Is any portion of the property used for living quarters? If yes, ch	eck one:					
			Transitional / emergency shelter						
			Low-income housing (check one)						
			Owned by a non-profit organization or eligible limited	liability company, <u>submit BOE-267-L</u>					
			Owned by a limited partnership, <u>submit BOE-267-L1</u>	less are ar convised are provided or th	a property is financed by the federal				
			Housing for senior or handicapped, <u>submit BOE-267-H</u> un government under, but not limited to, sections 202, 231, 2	36, or 811 of the Federal Public Laws.	e property is linanced by the lederal				
			Living quarters associated with a rehabilitation program, s	ubmit BOE-267-R					
_	_		Other - If you claim exemption for this portion, submit docu with a statement indicating that housing continues to be us						
		6.	Do other persons or organizations use any of this property? If <b>y</b> a list describing what is used, the name of the user, the amou previously provided to the Assessor.	<b>es</b> , <u>submit BOE-267-O</u> if real property i int received by claimant (if any) and a	is used; for personal property attach copy of the lease agreement if not				
		7.	Did this or any portion of this property generate taxable "unre Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Incor	elated business taxable income," as de	fined in section 512 of the Internal				
		8.	Have the organization's income and/or expenses increased by	the organization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your most it and the prior year's complete financial statements along with an explanation of increase.					
	<ul> <li>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.</li> </ul>								
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	-	DAYTIME TELEPHONE				
					( )				
	l ce	rtify	(or declare) under penalty of perjury under the laws of the State any accompanying statements or documents, is true, correc						
	TURE	OF C	AIMANT TITLE		DATE				
EMAIL	ADDR	ESS							

ASSESSOR'S USE ONLY	Approved:	PART	Denied	Reason(s)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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 USE ONLY								
ASSESSED VALUES								
ITEM	TOTAL A							
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
ITEM	EXEMP	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:	\$	(amount)						
Ву								
			(Assessor or design	nee)	(date)			