BOE-267-A (P1) REV. 23 (05-22)

2023 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.

JORDAN Z. MARKS, ASSESSOR
INSTITUTIONAL EXEMPTIONS
1600 PACIFIC HWY., SUITE 103
SAN DIEGO, CA 92101
TELEPHONE: (619) 531-5763

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:

Property No.: Class:

Last year your organization received the Welfare Exemption for all or part of the property your organization owns at the location listed above. To continue receiving the exemption for the property you own at this location, you **must** complete, sign and return this claim form to the Assessor. **A separate claim form is required for each location.** The Assessor may contact you for additional information.

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 Organizational 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 Certificate* (OCC) issued by the State Board of Equalization? ☐ Yes ☐ No
If **yes,** enter OCC No. _____ and date issued _____

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 **yes**, 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.

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.*

Identify the property that your organization ***owns*** *at this location:*

☐ *Real property (land/buildings/improvements)* ☐ *Personal property* ☐ *Taxable Possessory Interest*

YES	NO	Since January 1, last year:
☐	☐	1. Have any of the activities or use on any portion of the property that 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 was not being used in that manner last year?
☐	☐	3. Is any portion of this property vacant or unused? If **yes,** since (date) _____ Area (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 limited liability company, submit BOE-267-L

☐ Owned by a limited partnership, submit BOE-267-L1

☐ Housing for senior or handicapped, submit BOE-267-H unless 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, submit BOE-267-R

☐ Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, with a statement indicating that housing continues to be used for the organization's exempt purpose. (See "Housing" on reverse.)

☐	☐	6. Do other persons or organizations use any of this property? If **yes,** submit BOE-267-O if real property is used; for personal property attach a list describing what is used, the name of the user, the amount 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 "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If **yes,** see *"Unrelated Business Taxable 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 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.

SIGNATURE OF CLAIMANT ▶ | TITLE | DATE

EMAIL ADDRESS

ASSESSOR'S USE ONLY Approved: ☐ ALL ☐ PART ☐ Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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 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)

BOE-267-O (P1) REV. 01 (06-17)

WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, ORGANIZATIONS AND PERSONS USING CLAIMANT'S REAL PROPERTY

ERNEST J. DRONENBURG JR., ASSESSOR
INSTITUTIONAL EXEMPTIONS
1600 PACIFIC HWY., SUITE 103
SAN DIEGO, CA 92101
TELEPHONE: 619-531-5763

This claim is filed for fiscal year **2022-2023**.

This is a Supplemental Affidavit filed with:

☐ BOE-267, *Claim For Welfare Exemption (First Filing)*

☐ BOE-267-A, *20_____ Claim For Welfare Exemption (Annual Filing)*

Section 1. Identification of Claimant/Owner and Property

LEGAL NAME OF ORGANIZATION		CORPORATE OR LLC ID NO. (if any)
ADDRESS OF PROPERTY (number and street)	CITY	ASSESSOR'S PARCEL/ASSESSMENT NUMBER

Section 2. Organizations and Persons Using Owner's Real Property. (Attach additional copies of this form, if necessary.)

Total Number of Users: _____ (complete Part A for each user and complete Part B, if applicable)

Part A - enter user # _____

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR? ☐ Yes ☐ No
If yes, date use began:_____

d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage):

e. CURRENT LEASE OR AGREEMENT ATTACHED? ☐ Yes ☐ No
Submission not required if submitted with previous filing or if not requesting exemption on that portion used. Check here if submitted with a previous filing: ☐
Check here if no written agreement: ☐

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?
☐ Yes (complete Part B for this user) ☐ No (no further information required for this user)

Part B (complete only if Part A, item f is answered yes for user)

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

b. FREQUENCY OF USE (daily, once per week, etc):

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)?
☐ Yes, OCC NO. _____ ☐ No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:
☐ Charitable ☐ Religious ☐ Hospital ☐ Scientific ☐ Other_____

f. TAX EXEMPT STATUS (check applicable box and submit copy of tax exempt status letter, if not submitted with a previous filing)
INTERNAL REVENUE CODE: ☐ Section 501(c)(3) ☐ Section 501(c)(4) REVENUE AND TAXATION CODE: ☐ Section 23701d ☐ Section 23701f ☐ Section 23701w
☐ NOT TAX EXEMPT ☐ GOVERNMENT AGENCY

Part A - enter user # _____

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR? ☐ Yes ☐ No
If yes, date use began:_____

d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage):

e. CURRENT LEASE OR AGREEMENT ATTACHED? ☐ Yes ☐ No
Submission not required if submitted with previous filing or if not requesting exemption on that portion used. Check here if submitted with a previous filing: ☐
Check here if no written agreement: ☐

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?
☐ Yes (complete Part B for this user) ☐ No (no further information required for this user)

Part B (complete only if Part A, item f is answered yes for user)

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

b. FREQUENCY OF USE (daily, once per week, etc):

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

d. DOES THE USER HAVE AN ORGANIZATION CLEARANCE CERTIFICATE (OCC)?
☐ Yes, OCC NO. _____ ☐ No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:
☐ Charitable ☐ Religious ☐ Hospital ☐ Scientific ☐ Other_____

f. TAX EXEMPT STATUS (check applicable box and submit copy of tax exempt status letter, if not submitted with a previous filing)
INTERNAL REVENUE CODE: ☐ Section 501(c)(3) ☐ Section 501(c)(4) REVENUE AND TAXATION CODE: ☐ Section 23701d ☐ Section 23701f ☐ Section 23701w
☐ NOT TAX EXEMPT ☐ GOVERNMENT AGENCY

CERTIFICATION

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.

NAME OF CLAIMANT	TITLE
SIGNATURE OF CLAIMANT	DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, ORGANIZATIONS AND PERSONS USING CLAIMANT'S REAL PROPERTY

FILING OF AFFIDAVIT

This affidavit must be filed by the owner of real property when another organization or person uses that real property. A separate affidavit must be filed for each location. This affidavit supplements the claim for welfare exemption, which must be filed with the county assessor by February 15 to avoid a late filing penalty under Revenue and Taxation Code section 270. The information provided on this affidavit is used by the assessor to determine how the property is being used and by whom. If this form is not completed and the property is used by another party, the claimant/owner will be denied the exemption.

The welfare exemption requires that property be used exclusively for religious, charitable, hospital, or scientific purposes by qualifying organizations; however, it does not require that the owner be the only user of the property. Therefore, an owner may allow other organizations to use its property and still qualify for exemption, if the welfare exemption requirements are met. In order for property owned by one organization and used by another to be eligible for the welfare exemption, the owner and user of the property must be organized for exempt purposes and the property must be used for exempt purposes.

Organizations using the real property more than once a week must be exempt from federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code or exempt from state franchise or income tax under the provisions of section 23701d of the Revenue and Taxation Code. Organizations using the property once a week or less may also be exempt under 501(c)(4) of the Internal Revenue Code or 23701f or 23701w of the Revenue and Taxation Code.

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.

SECTION 1. Identification of Claimant/Owner and Property.
Identify the name of the organization that owns the real property (the claimant), and the address and Assessor's Parcel/Assessment Number of the property on which the exemption is being sought. Provide the organization's corporate identification number, if it is a nonprofit corporation, or number assigned by the Secretary of State, if it is a limited liability company.

SECTION 2. Organizations and Persons Using Owner's Real Property.
State the total number of organizations and/or persons, other than the claimant, that use the claimant's real property. Report information on users during the calendar year immediately preceding the fiscal year of claim.

Part A – Must be completed for all users of the claimant's real property.

a. Provide the name of the organization or person using the property, including the DBA name, if applicable.
b. Provide a contact phone number or email address for the user.
c. Check the appropriate box to indicate if the user is new this year. If yes, state the date the property was first used by the user.
d. Provide a description of the property used by the user, including room number(s), suite number(s), and square footage used.
e. Check the appropriate box to indicate if the current lease or agreement is attached. Attach a copy of the current lease or agreement, if not submitted with a previous filing. If you are not seeking exemption on this portion of the property, as reported in item (f), lease submission is not necessary. However the Assessor may request information to verify the square footage used.
f. Check the appropriate box to indicate if requesting exemption on the portion of the property used by the user. If yes, complete Part B for the user. If no, no further information is required for the user.

Part B – Complete if seeking exemption on the portion of the property used by the user.

a. Describe how the user uses the property, including all primary and incidental uses.
b. Indicate how often the user uses the property, for example, "daily," "twice per week," etc.
c. State the rent or fees received from the user, including the amount and frequency.
d. Check the appropriate box to indicate if the user holds an OCC. If yes, provide the OCC number. Note: A user of the property is not required to hold an OCC. If the user does not hold an OCC, the assessor may request additional information.
e. Check the appropriate box(es) to indicate the purpose for which the organization is organized. If "Other" is checked, specify the purpose.
f. Check the appropriate box(es) to indicate the tax exempt status of the user. If you are filing this affidavit with the *Claim for Welfare Exemption (First Filing)* (BOE-267), submit a copy of the user's tax exempt status letter. If you are filing this affidavit with your annual filing (BOE-267-A), and the property is used by any organization(s) you have not previously reported to the assessor, submit a copy of the tax exempt status letter for each new user.