JORDAN Z. MARKS

ASSESSOR/RECORDER/COUNTY CLERK
COUNTY OF SAN DIEGO
www.sdarcc.gov

ASSESSOR'S OFFICE
1600 PACIFIC HIGHWAY, SUITE 103
SAN DIEGO, CA 92101-2480
(619) 236-3771 • FAX (619) 557-4056

RECORDER/COUNTY CLERK'S OFFICE
1600 PACIFIC HIGHWAY, SUITE 260
SAN DIEGO, CA 92101-2400
P.O. BOX 121750, SAN DIEGO, CA 92112-1750
(619) 237-0502 • FAX (619) 557-4155

INSTRUCTIONS FOR WELFARE CLAIM
ANNUAL FILING IS DUE FEBRUARY 15, 2023
BEFORE YOU RETURN YOUR WELFARE EXEMPTION CLAIM - REVIEW THIS SHEET

MAIL CLAIM TO: San Diego County Assessor
ATTN: Institutional Exemptions
1600 Pacific Highway, Suite 103
San Diego, CA 92101
(619) 531-5763

Please carefully review the following instructions before submitting the claim.

The Welfare Exemption is jointly administered by the State Board of Equalization and the County Assessor. The State Board of Equalization reviews the claimant's organizational qualifications and issues an Organizational Clearance Certificate (BOE-277-OCC). The claimant submits a copy of the OCC to the Assessor with the Welfare Exemption claim. The Assessor reviews the use of the property and makes the final determination as to the exemption.

Organizational Requirements
One of the basic requirements for the welfare exemption is that the organization must be organized and operated for religious, hospital, scientific, or charitable purposes. Organizations that intend to claim the welfare exemption and are not currently eligible for the exemption in any county in California (i.e., new to the state) are required to file a claim form with the State Board of Equalization requesting an Organizational Clearance Certificate.

Board of Equalization staff review claims for Organizational Clearance Certificates filed by organizations that intend to claim the welfare exemption in order to determine if the organization is organized and operated exclusively for a qualified purpose(s), and otherwise meets the requirements of section 214 of the California Revenue and Taxation Codes. The claim must be accompanied by organizational documents and must include the corporate identification number and mailing address. Organizational documents include the following:

- Articles of Incorporation (and other formative documents), including Irrevocable Dedication Clause and Dissolution Clause
- Tax Exemption Letters from California State Franchise Tax Board or Internal Revenue Service
- Financial Statements

If the Board determines that an organization qualifies, it will issue an Organizational Clearance Certificate; the claimant will provide a copy of the certificate when filing a Welfare Exemption in any of California's 58 counties.

To contact the State Board of Equalization or to download the claim for the Organizational Clearance Certificate, please go to the following website:
http://www.boe.ca.gov/proptaxes/welfareclaimforms.htm

Organizations may submit a Welfare Exemption claim to the Assessor's office after filing for or receiving the Organizational Clearance Certificate. For your claim to be approved, all of the documents referred to below must be submitted. Otherwise, the claim will be denied as an incomplete filing. (Section 260, Revenue and Taxation Code)

PLEASE RETURN CLAIM FORMS TO THIS OFFICE AS FOLLOWS:

NEW ACCOUNTS (first time filing in San Diego County) include the following:

- Copy of Organizational Clearance Certificate from the State Board of Equalization. http://www.boe.ca.gov/proptaxes/welfareclaimforms.htm
- Welfare Exemption (form BOE –267) for each year claimed. **All signatures must be original.**
- Activities statement and supporting documentation that best describes the activities and purpose in which the organization is engaged at this location. For example, calendar of events, pamphlets, brochures, and web pages are acceptable forms of documentation.
- Copy of Articles of Incorporation (and other formative documents).
- Copy of Tax Exemption Letters from California State Franchise Tax Board or Internal Revenue Service.
- Copy of Financial Statements for the calendar or fiscal year immediately preceding the claim year.
- Supplemental Clearance Certificate from the State Board of Equalization (for low-income housing). http://www.boe.ca.gov/proptaxes/welfareclaimforms.htm
- Supplemental Affidavit (for low-income or elderly and handicapped housing).
- Deed restriction or regulatory agreement (for low-income housing).
- Rehabilitation Affidavit (rehabilitation housing or thrift shop activity).

Please indicate a mailing address if it differs from the location claimed for exemption. All communications regarding exemptions on your property will be sent to the indicated mailing address.

The claimant name and the ownership title of the real property must be exactly the same (except for limited partnerships). In order to change the ownership of real property, a deed must be recorded with the County Recorder or a copy of the amended articles of incorporation submitted to the Assessor's Legal Entities section.

IF YOU REQUIRE A RECEIPT, PLEASE SEND A SECOND SET OF FORMS AND A PRE-DDRESSED, STAMPED ENVELOPE. We will receipt and return them to you.

San Diego County Assessor
ATTN: Institutional Exemptions
1600 Pacific Highway, Suite 103
San Diego, CA 92101
(619) 531-5763

BOE-267 (P1) REV. 15 (05-21)

CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

This claim is filed for fiscal year 2023 - 2024.

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

LEGAL NAME OF ORGANIZATION

MAILING ADDRESS *(number and street)*

CITY, STATE, ZIP CODE

WEBSITE ADDRESS *(if any)*	CORPORATE OR LLC ID NO. *(if any)*	FEIN/EIN

CHECK ANY OF THE FOLLOWING ITEMS THAT HAVE BEEN CHANGED WITHIN THE LAST YEAR: ☐ MAILING ADDRESS ☐ ORGANIZATION NAME
☐ ORGANIZATION'S FORMATIVE DOCUMENT (an amendment to articles of incorporation, constitution, trust instrument, or articles of organization, etc.)

ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC) NO:_____
Provide a copy of the certificate issued by the State Board of Equalization (Board) and a copy of the Finding Sheet issued by the Board.

If you do not have an OCC, have you filed a claim for an OCC with the Board?
☐ Yes ☐ No If No, see the instructions page for information regarding obtaining an OCC

PRIOR YEAR FILINGS
Has the organization filed for the welfare exemption on any property in this county in prior years? ☐ Yes ☐ No If Yes, state latest year filed: _____

1. IDENTIFICATION OF PROPERTY

a. ADDRESS OF PROPERTY *(number and street, including suite/unit number if applicable)*

CITY	ASSESSOR'S PARCEL/ASSESSMENT NUMBER(S)

b. Is this a new location this year? ☐ Yes ☐ No c. When was the property put to exempt use (MM/DD/YYYY)?

d. Property owned by the claimant for which claimant seeks exemption (check applicable boxes):

☐ Real Property: ☐ Personal Property ☐ Taxable Possessory Interest

☐ Land ☐ Buildings and Improvements ☐ New Construction in Progress

2. REAL PROPERTY. If claiming an exemption on real property, provide:

a. Date property acquired (MM/DD/YYYY):

b. **Land**. Area in acres or square feet:

c. **Building and Improvements.** Building number or name, number of floors:

d. **Use**. Describe primary and incidental use of the property:

e. Real property leased, rented, or used by others (since January 1 of the prior year)
Is any portion of the real property identified under Section 1 used or operated part-time or full-time by some person or organization other than the claimant?
☐ Yes ☐ No If **Yes,** please submit BOE-267-O.

3. PERSONAL PROPERTY. If claiming an exemption on personal property, provide:

a. Description (type) of the property:

b. **Use**. Describe primary and incidental use of the property:

c. Personal property owned by the claimant that is leased, rented, or used by others (since January 1 of the prior year)
Is any portion of the personal property identified under Section 1 used or operated by another party?
☐ Yes ☐ No If **Yes**, attach a description of the property, its use, the name of the user, the amount received by you (if any), and a copy of the lease or agreement.

d. Equipment leased or rented from another person or organization (since January 1 of the prior year)
Is any portion of the equipment or other property at the location identified under Section 1 leased, rented, or consigned from another person or organization?
☐ Yes ☐ No If **Yes**, attach a list of the equipment and other property, description of property, and name of whom you lease/rent the property from. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity. If owned by a tax exempt organization, the property may be eligible for the welfare exemption.

4. TAXABLE POSSESSORY INTEREST. If claiming an exemption on a taxable possessory interest, attach a copy of the current lease agreement and provide:

a. Name of the public owner (local, state, or federal agency) of the land, buildings, and/or improvements:

b. Description of the type of property that is leased from the public owner:

c. **Use**. Describe primary and incidental use of the property:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. USE OF PROPERTY

a. **Operation of a store, thrift shop, or other facility** (since January 1 of the prior year)

(1) Is any portion of the property identified under Section 1 used to operate a store, thrift shop, or other facility that sells goods to members of the organization or to the general public?

☐ Yes ☐ No If **Yes**, (A) list the hours per week the business is operated and (B) describe the type of goods sold:

(2) Is the property used as a thrift shop as part of a planned, formal rehabilitation program?

☐ Yes ☐ No If **Yes**, submit BOE-267-R.

b. **Living Quarters** (since January 1 of prior year)

Is any portion of the property identified under Section 1 used for living quarters (other than low-income or elderly or handicapped housing)?

☐ Yes ☐ No If **Yes**, describe that portion. Submit documentation that the housing is incidental to and reasonably necessary for the exempt purposes of the organization. If living quarters are associated with a rehabilitation program, submit BOE-267-R.

c. **Low-Income Housing**

Is any portion of the property identified under Section 1 used as low-income housing?

☐ Yes ☐ No If **Yes,** submit BOE-267-L if owned by a nonprofit organization or limited liability company; submit BOE-267-L1 if owned by a limited partnership.

d. **Elderly or Handicapped Housing**

Is any portion of the property identified under Section 1 used as a facility for the elderly or handicapped?

☐ Yes ☐ No If **Yes**, submit BOE-267-H, unless care or services are provided or the property is financed by the federal government under, including but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws. Submit documentation on the type of financing or care/services provided.

6. UNRELATED BUSINESS TAXABLE INCOME

Is the property for which exemption is sought used for activities that produce income that is "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code (IRC), and that is subject to the tax imposed by section 511 of the IRC?

☐ Yes ☐ No If **Yes**, attach each of the following:

1. The organization's information and tax returns filed with the Internal Revenue Service for the preceding fiscal year.
2. A statement setting forth the amount of time devoted to the organization's income producing and non-income producing activities, and, where applicable, a description of the portion of the property on which those activities are conducted.
3. A statement listing the specific activities which produce the unrelated business taxable income.
4. A statement setting forth the amount of income of the organization that is attributable to activities in the state and is exempt from income or franchise taxation, and the amount of total income of the organization that is attributable to activities in the state.

7. EXPANSION

Do you contemplate any capital investment in the property within the next year? ☐ Yes ☐ No If **Yes**, explain:

8. FINANCIAL STATEMENTS

Claimant must attach a copy of its operating statement (income and expenses) and balance sheet (assets and liabilities), which relate exclusively to the property identified under Section 1, for the calendar or fiscal year preceding the claim year.

9. OTHER - EXEMPT ACTIVITY AND USE

Please check all boxes that are applicable:

☐ The property is used for the actual operation of the exempt activity.

☐ The property is not used or operated by the owner or by any other person or organization so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of the business or profession.

☐ The property is not used by the owners, operators, or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

Whom should we contact during normal business hours for additional information?

NAME	TITLE

DAYTIME TELEPHONE	EMAIL ADDRESS
( )	

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.

SIGNATURE OF CLAIMANT	TITLE
▶	
NAME OF PERSON MAKING CLAIM	DATE

INSTRUCTIONS FOR CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 214, 254.5 AND 259.5 OF THE REVENUE AND TAXATION CODE

(See also sections 213.7, 214.01-214.1, 215.2, 221-222.5, 225.5, 231, 236, 254-254.6, 259.5, 261, and 270-272 of the Revenue and Taxation Code)

FILING OF CLAIM

A claim for the Welfare Exemption must be filed with the Assessor by the organization owning the property or, in the case where the real property is leased from a public owner (any local, state, or federal government agency), by the lessee organization having a taxable possessory interest[1] in the real property. Real property includes land and improvements. An officer or duly authorized representative of the organization filing the claim must sign the claim form. A separate claim form must be completed and filed for each property location for which exemption is being sought.

The organization filing the claim must provide information on all uses of the property, including information on use by other organizations or persons. Each claim must contain supporting documents, including financial statements.

ORGANIZATIONAL CLEARANCE CERTIFICATE

An organization seeking the Welfare Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate (OCC). The Board reviews each claim to determine whether the organization meets the requirements of Revenue and Taxation Code section 214[2] and issues a certificate to claimants that meet these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid OCC. However, your organization may file a claim for exemption with the Assessor, even if the claimant has not yet received the certificate from the Board. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the OCC from the Board.

To request an OCC, nonprofit organizations must file BOE-277 and limited liability companies must file BOE-277-LLC. These forms are available on the Board's website (www.boe.ca.gov) or by contacting the Exemptions Section at 1-916-274-3430.

RECORDATION REQUIREMENT

Section 261 requires that an organization claiming the Welfare Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located. A claimant which, on the lien date has a **possessory interest in publicly owned land, owns water rights, or owns improvements on land owned by another** may in lieu of recordation file a copy of the document giving rise to that possessory interest or water rights or file a written statement attesting to the separate ownership of those improvements with the Assessor. Failure to establish the fact of such recordation to the Assessor constitutes a **waiver** of the exemption.

TIME FOR FILING

To receive the full exemption, the claimant must **file a claim each year on or before February 15**. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. (For real property acquired after the January 1 lien date, to receive full exemption, the claim must be filed within 90 days from the first day of the month following the month in which the property was acquired, or by February 15 of the following calendar year, whichever occurs earlier. Refer to section 271.) The combined tax, penalty and interest may not exceed $250.

BOARD-PRESCRIBED FORMS REFERENCED ON THE CLAIM FORM AND IN THE INSTRUCTIONS

BOE-267-A, *20___ Claim For Welfare Exemption (Annual Filing)*
BOE-267-H, *Welfare Exemption Supplemental Affidavit, Housing – Elderly Or Handicapped Families*
BOE-267-L, *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households*
BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property Of Limited Partnership*
BOE-267-O, *Welfare Exemption Supplemental Affidavit, Organizations And Persons Using Claimant's Real Property*
BOE-267-R, *Welfare Exemption Supplemental Affidavit, Rehabilitation – Living Quarters*
BOE-277, *Claim For Organizational Clearance Certificate – Welfare Exemption*
BOE-277-LLC, *Claim For Organizational Clearance Certificate – Welfare Exemption – Limited Liability Company*

ADDITIONAL INFORMATION

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.

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[1] A taxable possessory interest is defined as the taxable interest held by a private possessor in publically owned real property. (See Assessors' Handbook, Section 510, *Assessment of Taxable Possessory Interests* (Dec. 2002), page 1.)

[2] All further statutory references are to the Revenue and Taxation Code, unless otherwise specified.

COMPLETION OF CLAIM FORM

All questions must be answered. Failure to answer all questions and provide requested information may result in denial of your claim. Use “not applicable” where needed. The following information is provided to assist you in answering specific questions on your claim.

The fiscal year for which exemption is being sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2023 would enter “2023-2024”; a “2022-2023" entry on a claim filed in February 2023 would signify that a late claim was being filed for the preceding fiscal year.

Section 1. IDENTIFICATION OF PROPERTY

Identify the situs location (address and city), and Assessor’s Parcel/Assessment Number of the property owned for which you are seeking exemption; when the property was put to exempt use; and check the appropriate box(es) to indicate type(s) of property. Claimant is responsible for completing sections 2 through 4 depending on which box(es) are checked under section 1(d). Refer to P3 for the definition of real property and taxable possessory interest. Personal property is defined as all property except real property, such as office furniture, computers, and equipment.

Section 2. REAL PROPERTY Complete only if “Real Property” was checked under Section 1(d).

- **(a)** If the exemption is being claimed for real property, enter the date on which the property was acquired.
- **(b)** Indicate the area and the unit of measurement used (acres or square feet).
- **(c)** List all buildings and improvements on the land, using additional sheets if necessary.
- **(d)** Describe the primary use which should qualify the property for exemption and the incidental use(s) of the property since January 1 of the prior year.
- **(e)** If **Yes**, submit BOE-267-O, to provide information on every user of your real property.

Section 3. PERSONAL PROPERTY Complete only if “Personal Property” was checked under section 1(d).

Describe the type of personal property, and the primary use and incidental use(s) of the property since January 1 of the prior year. If yes to (c) or (d), then provide requested information.

Section 4. TAXABLE POSSESSORY INTEREST Complete only if “Taxable Possessory Interest” was checked under section 1(d).

Attach a copy of the current lease agreement, identify the public owner (local, state, or federal agency) of the publically owned land, buildings and/or improvements, and describe the type of property that is leased from the public owner.

Section 5. USE OF PROPERTY

- **(a)(1)** If **Yes**, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been deliberately omitted because you do not desire the exemption on the business, so state.
- **(a)(2)** If **Yes,** submit BOE-267-R.
- **(b)** If **Yes**, describe the portion of the property used for living quarters. Submit documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers. Include a statement as to why such housing is incidental to and reasonably necessary for the exempt purpose of the organization and the occupant’s role or position in the organization. (This question is not applicable where the exempt activity is providing housing, for example, homes for aged, youth, or mentally or physically disabled.) If living quarters are associated with a rehabilitation program, submit BOE-267-R.
- **(c)** If **Yes**, submit BOE-267-L if owned by a nonprofit organization or limited liability company; submit BOE-267-L1 if owned by a limited partnership.
- **(d)** If **Yes**, submit BOE-267-H, unless care or services are provided or the property is financed by the federal government under, including but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws. Submit documentation on the type of financing or care/services.

Section 6. UNRELATED BUSINESS TAXABLE INCOME

If **Yes,** provide the documents and other information requested.

Section 8. EXPANSION

If **Yes**, describe the type of investment contemplated and the reasons that make such expansion necessary.

Section 9. FINANCIAL STATEMENTS

Submit the financial statements reflecting the operation of the subject property. The income and expenses should include only those that result from operation of the property. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or expense is not clear from the account name, further explanation indicating the nature of the account should be appended. **Your claim will not be processed until the financial statements are received by the Assessor.**

Section 10. OTHER – EXEMPT ACTIVITY AND USE

Check the appropriate boxes to indicate the requested information.

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

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

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

This claim is filed for fiscal year **2023-2024**.

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.