

**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 20 \_\_\_\_ - 20 \_\_\_\_.**

(Example: a claimant filing a timely claim in January 2017 would enter "2017-2018.")

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

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

**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:





**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 2017 would enter “2017-2018”; a “2016-2017” entry on a claim filed in February 2017 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 7. EXPANSION**

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

**Section 8. 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 9. OTHER – EXEMPT ACTIVITY AND USE**

Check the appropriate boxes to indicate the requested information.