



STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE

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No. 2025/031

September 24, 2025

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

**TAXPAYERS' RIGHTS ADVOCATE OFFICE
INFORMATION SHEET ON PROPERTY TAX SAVINGS –
NONPROFIT ORGANIZATION EXEMPTIONS**

The State Board of Equalization (BOE) Taxpayers' Rights Advocate Office (TRA Office), under the Morgan Property Taxpayers' Bill of Rights, has an educational role in providing information to taxpayers and to assist County Assessors in their efforts to provide education to taxpayers. The TRA Office is committed to education and outreach to help taxpayers understand property tax laws, and to increase their awareness of property tax savings that may be available to them.

In fulfilling the educational role, the TRA Office has published Information Sheets on Property Tax Savings on available exclusions from reassessment and exemptions as well as other topics, written in simple, non-technical terms designed specifically for taxpayers. Information Sheet publications are periodically updated to reflect changes in laws and rules or agency guidance, or to enhance the information provided.

In September 2025, the TRA Office published the following Information Sheet to provide nonprofit organizations with information about the various types of exemptions available to them:

- Pub 800-11 Information Sheet, Property Tax Savings: *Nonprofit Organization Exemptions*

The Information Sheet discusses three types of property tax exemptions available to non-profit organizations: the Welfare Exemption under Revenue and Taxation Code (RTC) section 214, the Church Exemption under RTC section 206, and the Religious Exemption under RTC section 207. It describes what property the exemption is available on and the qualifications that an organization must meet for each exemption. The Information Sheet provides information about how to apply for each exemption, the filing deadlines for an initial claim and for annual claims, and where to find additional information for each type of exemption.

The Information Sheet outlines how the Welfare Exemption is co-administered by the BOE and the County Assessors, emphasizing that an organization must hold an Organizational Clearance Certificate (OCC) before the Assessor can grant the Welfare Exemption on an organization's property. Additionally, it addresses the availability of the Welfare Exemption for property used for low-income rental housing, the types of organizations that can qualify, and the requirement that a

limited partnership must have a Supplemental Clearance Certificate (SCC) issued by the BOE. The Information Sheet provides information on how and when to apply for an OCC and SCC.

Enclosed is the above-mentioned Information Sheet. It is available on the BOE's website and can be accessed through the Taxpayers' Rights Advocate webpage at www.boe.ca.gov/tra, under the selection for Taxpayer Education, or directly at www.boe.ca.gov/tra/infosheets.htm. The Information Sheet may be revised in the future to reflect statutory or regulatory changes or published guidance; an updated version will be posted on the BOE's website.

Information regarding the Taxpayers' Rights Advocate Office, including contact information, can also be found at www.boe.ca.gov.

Sincerely,

/s/ Lisa Thompson

Lisa Thompson
Chief, Taxpayers' Rights Advocate Office

LT:mw
Enclosure



INFORMATION SHEET

www.boe.ca.gov/tra

PROPERTY TAX SAVINGS: NONPROFIT ORGANIZATION EXEMPTIONS

The State Board of Equalization Taxpayers' Rights Advocate Office is committed to helping California taxpayers understand property tax laws, and be aware of exclusions and exemptions available to them.



General Information

Did you know that nonprofit organizations in California can receive property tax exemptions on their property depending on its use?

There are three types of property tax exemptions available to non-profit organizations:

- **Welfare Exemption**—Provides exemption for real and personal property *owned and operated* by a qualifying organization that is used exclusively for charitable, religious, hospital, or scientific purposes.
- **Church Exemption**—Provides exemption for real and personal property *owned or leased* by a religious organization and used exclusively for religious worship services and necessary parking.
- **Religious Exemption**—Provides exemption for real and personal property *owned* by a religious organization and used exclusively for religious worship, and for religious worship and religious schools.

A religious organization is eligible for any of the three types of exemptions, depending upon its use of the property.

Real property eligible for exemption includes buildings, improvements, fixtures, and the land required for the exempt use. Personal property includes, but is not limited to, furniture, computers, machinery, office equipment, and supplies. The real or personal property must be exclusively used for exempt purposes on the January 1 lien date to receive the exemption for the ensuing fiscal year; for example, fiscal year 2025-26 corresponds to the January 1, 2025, lien date. However, if the non-profit organization purchases or completes new construction on real property after the lien date and uses the property for exempt purposes within 180 days afterwards, exemption from supplemental assessment(s) is available, whereupon the exemption can apply as of the date of purchase or completion of new construction.

Exclusive use of the property for the nonprofit's primary exempt purposes is required for exemption eligibility, but incidental uses reasonably necessary for the accomplishment of the organization's purposes by the owner, or certain types of incidental uses of the property by others on a limited basis, may be allowed without jeopardizing the exemption for the nonprofit owner.

Vacant land, even though owned by a nonprofit organization, is not eligible for exemption as it is not yet being used for exempt purposes. Applying for, or possessing, permits to build on the vacant land also does not meet the requirements for exemption. However, an exception exists, as provided in Revenue and Taxation Code (R&TC) [section 214.02](#), for "open space" properties owned and operated by a nonprofit scientific or charitable organization with a primary interest in preserving natural areas is eligible for exemption. Such properties may consist of undeveloped, vacant land that is used for the preservation of native plants or animals, biotic communities, or geological or geographical formations of scientific or educational interest, and open-space lands used solely for recreation and for the enjoyment of scenic beauty that is open to the general public.

[Section 5](#) of Article XIII of the California Constitution provides that property under construction as of the lien date, the land required for their convenient use, and equipment in them, where their intended use would qualify the property for exemption, may be exempt. R&TC [section 214.1](#) implements this provision, and [section 214.2](#) clarifies the meaning of under construction.



Potential for Tax Savings

Property taxes are based on the assessed value of your property. If a nonprofit organization qualifies for exemption, the assessed value will be reduced by the amount of exemption applicable to the property, or portions thereof, being used for exempt purposes. The tax rate will apply to any “net” assessed value. The exemption does not apply to special assessments for local improvements or special districts.

Example

The assessed value of a nonprofit organization’s property is \$500,000. Statewide tax rate is one percent *plus* the total of any tax rates for local voter-approved bonds (for example, 0.10 percent) is 1.1 percent. The property tax liability without an exemption would be:

Assessed Value x Overall Tax Rate =
Property Tax Due

$\$500,000 \times 1.1\% = \$5,500$

If the organization qualifies for an exemption, up to \$500,000 may be deducted from the assessed value.

- If the Assessor determines the property qualifies for a 100 percent exemption, the net taxable value will be zero, saving \$5,500 in property taxes per year.
- If the property only qualifies for 80 percent of the exemption because 20 percent of the property is rented out to a for-profit business, then \$400,000 would be the exemption amount ($\$500,000 \times 80\%$), and \$100,000 would be the taxable value. There would be savings of \$4,400 in property taxes per year.



Welfare Exemption

The Welfare Exemption is authorized by Article XIII, section 4(b) of the California Constitution and implemented by R&TC [section 214](#). It allows exemption for property *owned* by nonprofit organizations formed for charitable, hospital, religious, or scientific purposes and used exclusively for such purposes. Eligible nonprofit organizations include community chests, funds, foundations, limited liability companies, or corporations. The charitable purpose includes all kinds of humanitarian activities for the care of the physical and mental well-being of recipients. An organization’s activities that are charitable may qualify for the Welfare Exemption when they benefit the community as a whole

or an unspecified portion of the community within the geographical boundaries of the State of California. In addition, R&TC section 214 expressly states that certain types of housing qualify for the Welfare Exemption, one of which is low-income rental housing. If the low-income rental housing property is owned by a limited partnership, the owner must meet additional requirements. See the separate discussion below for low-income rental housing.

To qualify for the Welfare Exemption, the following conditions must be met:

- The organization must be organized and operated for one or more of the stated purposes of the exemption—charitable, hospital, religious, or scientific.
- The property must be used exclusively for charitable, hospital, religious, or scientific purposes.
- The organization must own the property, and for real property, it must have recorded its ownership interest in the County Recorder’s office.
- The organization must not be organized and operated for profit.
- The organization’s earnings must not benefit any private shareholder or individual.
- The organization must have tax-exempt status under Internal Revenue Code (IRC) section 501(c)(3) or R&TC section 23701d.

Exceptions: A volunteer fire department or public facility financing corporation can be exempt under IRC section 501(c)(4) or R&TC section 23701f. Additionally, a limited liability company that does not have a tax-exempt status letter can meet the requirement through the tax-exempt status of its nonprofit member(s).

- The organization’s formative document (Articles of Incorporation for a corporation) must contain a statement of irrevocable dedication of the property to exempt purposes and a qualifying dissolution clause.

As ownership of the real or personal property is a criterion of the Welfare Exemption, property that is leased by the nonprofit organization is not eligible for exemption unless *both* the owner/lessor and the nonprofit lessee qualify for the exemption. Additionally, property or portions of the property used for non-qualifying or profit-making purposes are not eligible for exemption

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even if owned by a nonprofit organization. For example, if ABC Nonprofit Organization leases 50 percent of a building from a private individual to conduct its charitable activities, the building owner would not qualify for the exemption on any portion of the building leased to ABC Nonprofit, but the personal property that the nonprofit owns and uses to conduct its exempt activities within the building can be exempt. However, if the building owner is XYZ, a nonprofit organization that also qualifies for the Welfare Exemption (demonstrated by holding an Organizational Clearance Certificate), then the building owner would be eligible for exemption on the portion of the building that ABC Nonprofit leases.

Co-Administration of the Welfare Exemption

The Welfare Exemption is jointly administered by the State Board of Equalization (BOE) and County Assessors. The BOE determines whether the organization qualifies, and the Assessor determines whether the property of a qualifying organization may be exempt based on use. Organizations seeking the Welfare Exemption must obtain an Organizational Clearance Certificate (OCC) issued by the BOE before the Assessor can grant the Welfare Exemption on its property. An organization must apply for an OCC and submit required documents (formative documents, tax-exempt status letter, financial statements, documentation supporting or describing the organization's activities) for the BOE to review and determine whether the organization qualifies. The organization must also apply to receive the Welfare Exemption on its property with the County Assessor. Limited Partnerships that own low-income rental housing and have a nonprofit managing general partner with an OCC must also have a Supplemental Clearance Certificate (SCC) issued by the BOE. See the separate discussion below for low-income housing.

How and When to Apply for an Organizational Clearance Certificate (with BOE)

For community chests, funds, foundations, or corporations, complete BOE-277, *Claim for Organizational Clearance Certificate—Welfare Exemption*. For limited liability companies, complete BOE-277-LLC, *Claim for Organizational Clearance Certificate—Welfare Exemption-Limited Liability Company*. Claim forms are available for download or electronic submission at <https://boe.ca.gov/proptaxes/welfareclaimforms.htm>. For paper filings, submit the claim to the BOE at

the address identified on (P3) of the claim form. An OCC claim can be filed at any time during the year.

How and When to Apply for the Welfare Exemption (with Assessor)

To request exemption for the first time on a property, complete BOE-267, *Claim for Welfare Exemption (First Filing)*. Claim forms can be obtained from the County Assessor's Office where the property is located. Once the Welfare Exemption has been granted on the property, the organization may file BOE-267-A, *Claim for Welfare Exemption (Annual Filing)*. Around the January 1 lien date, the Assessor typically sends this form containing pre-printed property information to organizations that were granted the exemption in the prior year. However, even if the Assessor does not mail a form, the organization must still file the claim form by the February 15 deadline to receive 100 percent of the eligible exemption. Partial exemption is available for claims filed after February 15. Sample claim forms are available at <https://boe.ca.gov/proptaxes/welfareorgexemp.htm>.

Initial Filing (BOE-267). When property is *acquired* after the January 1 lien date, BOE-267, *Claim for Welfare Exemption (First Filing)* must be filed within 90 days from the first day of the month following the month when the property was acquired, or by February 15 of the following year, whichever occurs first. The same filing dates apply if an organization did not exist as of the lien date and acquires property before the next lien date. For example, if ABC Nonprofit was formed on March 1, 2025, and purchased a property on December 15, 2025, then the initial claim must be filed by February 15, 2026, to receive 100 percent of the eligible exemption. Partial relief, 85 percent of the exemption, is available for claims filed late, but any tax, penalty, and interest may not exceed \$250 in total for all the claimant's exempt property in the county. Until the Assessor has granted the exemption on the property, BOE-267 (*first filing*) must be filed for each subsequent year after the initial exemption claim year. For instance, in 2025, a nonprofit organization seeking retroactive exemption beginning with 2022 and through 2025 must file BOE-267 (*first filing*) for each of the four years being claimed.

Annual Filing (BOE-267-A). Following the initial filing and only after the Welfare Exemption has been granted, claims must be filed annually between January 1 and February 15 to receive 100 percent of the eligible exemption for the

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upcoming fiscal year, July 1 – June 30. A claim filed between February 16 and the following January 1 may receive 90 percent of the eligible exemption, and a claim filed thereafter may receive 85 percent, not to exceed \$250 in tax, penalty, and interest in any given year per claimant.

Where to Find Additional Information

For information on the Welfare Exemption, visit www.boe.ca.gov/proptaxes/welfarevets.htm.

For information about limited liability companies and for qualification, visit www.boe.ca.gov/proptaxes/welfarelimitliability.htm.

For information about limited partnerships and for qualification, visit <https://boe.ca.gov/proptaxes/welfarelowinc.htm>, or see Publication 149, *Property Tax Welfare Exemption* at www.boe.ca.gov/proptaxes/pdf/pub149.pdf.



Welfare Exemption for Low-Income Rental Housing

In accordance with R&TC [section 214\(g\)](#), the Welfare Exemption is available for property used for rental housing for lower-income households that is *owned and operated* by nonprofit organizations, eligible limited liability companies (LLC) with nonprofit member(s), or limited partnerships (LP) in which the managing general partner (MGP) is a nonprofit organization. Property owned by a nonprofit organization or an eligible LLC requires the owner only to have an OCC. Property owned by an LP requires its MGP to have an OCC and the LP to have an SCC issued by the BOE for each property for which an exemption is claimed.

How and When to Apply for a Supplemental Clearance Certificate (with BOE)

Complete BOE-277-L1, *Claim for Supplemental Clearance Certificate For Limited Partnership, Low-Income Housing Property—Welfare Exemption*. Claim forms are available online at <https://boe.ca.gov/proptaxes/welfareclaimforms.htm>. For paper filings, submit the claim to the BOE at the address on the claim form. A claim for SCC can be filed at any time during the year.

How and When to Apply for the Welfare Exemption on Low-Income Housing Property (with Assessor)

To request the Welfare Exemption for the first time or annually for low-income rental housing, the same application process and filing deadlines apply. The nonprofit organization is required to file BOE-267 for the initial filing and BOE-267-A for annual filings. However, additional supplemental affidavit forms are required to be submitted to confirm that the property meets certain requirements and that the occupants do not exceed the household income limits. Annually, the BOE issues a Letter to Assessors announcing the limits for the income categories, which may differ from county to county. Such income limits are included on the supplemental affidavit forms that the organization can obtain from the County Assessor.

- Nonprofit organizations or eligible LLCs that own property used for low-income rental housing must also submit BOE-267-L, *Welfare Exemption Supplemental Affidavit, Housing-Lower Income Households*.
- Limited partnerships with a nonprofit MGP that own property used for low-income rental housing must also submit BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*.

Sample claim forms are available at <https://boe.ca.gov/proptaxes/welfareorgexemp.htm>.

Where to Find Additional Information

Visit the State Board of Equalization's (BOE) website at <https://boe.ca.gov/proptaxes/welfarelowinc.htm> for information about the welfare exemption for low-income rental housing.

Church Exemption

The Church Exemption, which allows exemption for property owned, leased, or rented by a religious organization, is authorized by Article XIII, section 3(f) of the California Constitution and implemented by R&TC [section 206](#). The Church Exemption is available only for property used exclusively for religious worship or for activities reasonably necessary to accomplish the church's religious purposes. For example, a church may own or lease an unimproved lot near the church for parking overflow and qualify for exemption.



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The Church Exemption is available for property owned by private parties, such as an individual or a corporation, who lease their property to a church for worship purposes or congregational parking. Any reduction in property taxes on the leased property must benefit the church lessee so that the amount of rent that the church pays to the owner lessor is reduced in proportion to the property tax exemption. If rent has been paid, the owner shall refund the church an amount equal to the reduction in property taxes.

Leased property will qualify only if the church leases and uses the property as of the January 1 lien date. For example, if a church begins its 5-year lease on February 1, 2025, no exemption is available as of the commencement date of the lease or for the ensuing fiscal year 2025-26 because the property was not being used for church purposes on January 1, 2025. The exemption can be granted beginning with the 2026-27 fiscal year. On the other hand, if the church moves out at the end of its lease term on January 31, 2030, the exemption is still available for the full 2030-31 fiscal year since the property was being used for church purposes on January 1, 2030.

The courts have defined “worship” as the formal observance of religious tenets or beliefs. Traditional ceremonial functions include regularly scheduled services attended by the full congregation of the church. They also include services attended by only some members of the congregation, such as weddings, funerals, baptisms, confirmations, Bar and Bat Mitzvahs, and similar ceremonies. Sunday school classrooms, meeting/reading rooms, and selling religious material to church attendees are also typical church activities that qualify for both the Church Exemption and Religious Exemption, as they support the primary religious worship use.



How and When to Apply for the Church Exemption

To request exemption for the first time on the property, as well as for annual claim filing, complete BOE-262-AH, *Church Exemption Property Used Solely for Religious Worship*. Obtain the claim form from the County Assessor’s office where the property is located. If the property is leased by the church organization, instead the church filing BOE-262-AH, the owner lessor of the property has the option of filing BOE-263, *Lessors’ Exemption Claim*, which must be accompanied with the affidavit on page three of the claim form that is completed and certified

by the church, acknowledging that the owner has filed for the exemption and that any property tax savings must inure to the benefit of the church.

Initial Filing (BOE-262-AH). The same filing time frames as the Welfare Exemption and the Religious Exemption apply—90 days from the date the property was acquired or by February 15 of the following year, whichever occurs first, to receive 100 percent of the eligible exemption. If a claim is filed after this deadline, 85 percent of any tax, penalty, and interest can be cancelled or refunded, not to exceed \$250 in any given year per claimant.

Annual Filing (BOE-262-AH). The claim must be filed between January 1 and February 15 each year to receive 100 percent of the eligible exemption for the upcoming fiscal year, July 1 - June 30. A claim that is filed between February 16 and January 1 of the following year may receive 90 percent of the eligible exemption, and a claim filed thereafter may receive 85 percent of the eligible exemption, not to exceed \$250 in tax, penalty, and interest in any given year per claimant.

Where to Find Additional Information

For information on the Church Exemption, visit the BOE website at www.boe.ca.gov/proptaxes/church_exemption.htm. Also see Publication 48, *Property Tax Exemptions for Religious Organizations* at www.boe.ca.gov/proptaxes/pdf/pub48.pdf.

Religious Exemption

The Religious Exemption, which allows exemption for property owned by a religious organization and used exclusively for religious purposes, is authorized by Article XIII, section 4(b) of the California Constitution and implemented by R&TC [section 207](#). The Religious Exemption is available for property owned by an organization that conducts worship services on the property or conducts both worship services and operates a school of less than college level on the property (such as a nursery or pre-school, a K-12 school). A college-level school may be operated on the property only if the religious organization concurrently operates a lower-grade level school. Additionally, the Religious Exemption is available when an owner church allows another church to use their property on a part-time basis to conduct worship services and/or the same types of schools described above.



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Church property exempt under the Religious Exemption may lease part of its property to a public school for public school purposes, provided the church also annually files a church lessor's exemption claim form.



How and When to Apply for the Religious Exemption

To request an exemption for the first time on the property, complete BOE-267-S, *Religious Exemption*. Obtain the claim form from the County Assessor's office where the property is located. Once the exemption has been granted, there is no additional annual claim filing. However, the Assessor will annually send a notice to the organization for confirmation that the property will continue to be used exclusively for religious purposes. Another church utilizing the owner's church may also file the BOE-267-S for their personal property.

A church that has been granted the Religious Exemption and also leases its property for public school use must annually file BOE-263-C, *Church Lessors' Exemption Claim*.

Initial Filing (BOE-267-S). When property is *acquired or new construction is completed* after the January 1 lien date, a claim must be filed within 90 days of the first day of the month following the month when the property was acquired, or by February 15 of the following year, whichever occurs first. The same filing dates apply if an organization did not exist as of the lien date and acquires property before the next lien date. If a claim is filed after this deadline, 85 percent of any tax, penalty, and interest can be cancelled or refunded, not to exceed \$250 in any given year per claimant.

Annual Filing (no claim, just *Change Notice form*). The Assessor's office will annually send BOE-267-SNT, *Religious Exemption Change in Eligibility or Termination Notice* to each claimant who received the exemption in the prior year to confirm it will continue to be used exclusively for religious purposes in the upcoming fiscal year. A representative of the religious organization should answer the one "yes" or "no" question asked on the *Notice*, sign the form, and return it to the Assessor's office.

Where to Find Additional Information

For information on the Religious Exemption, visit the BOE website at https://boe.ca.gov/proptaxes/religious_exemption.htm. Also see Publication 48, *Property Tax Exemptions for Religious Organizations* at www.boe.ca.gov/proptaxes/pdf/pub48.pdf.

Helpful Hints



- Only qualifying uses of the property are eligible for exemption, so be careful in allowing other organizations to use your property, as it could jeopardize your property's exemption. The BOE's [Assessors' Handbook Section 267](#) discusses incidental uses. Contact the County Assessor's office where the property is located if you are unsure whether a specific use of the property by the nonprofit organization, or if regular/non-regular uses, or incidental uses by others would jeopardize the exemption on the property.
- Exemptions may fully or partially reduce the assessed value of a property depending upon the use of the property for exempt or non-exempt activities; they provide exemption from ad valorem (value-based) property taxes. However, the exemption does not apply to direct levies or special taxes that a public agency or special district may collect on the property tax bill.
- Exemptions apply to both real property (such as a building) and personal property (such as computers, furniture, and equipment) owned by an organization under the Welfare Exemption, Religious Exemption, and Church Exemption.
- There are specific language requirements that an organization's formative document must have to qualify for the Welfare Exemption. Review of Property Tax Rule 143 can help you understand the irrevocable dedication clause and dissolution clause requirements. Rule 143 can be accessed at www.boe.ca.gov/proptaxes/pdf/rules/Rule143.pdf.
- For the Welfare Exemption, the non-profit organization must have an Internal Revenue Code (IRC) section 501(c)(3) tax-exempt status letter from the Internal Revenue Service or a R&TC section 23701d tax-exempt status letter from the California Franchise Tax Board. Limited types of nonprofit organizations that use a qualifying organization's property may be exempt under IRC section 501(c)(4) tax-exempt status or be exempt under R&TC section 23701f or 23701w, specifically volunteer fire departments.
- The County Assessor can only grant the Welfare Exemption on an organization's property if the organization has an OCC issued by the BOE. To ensure timely filing,

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the organization can still submit a Welfare Exemption claim on a property to the Assessor before the OCC is received; once the organization receives its OCC, it can submit it to the Assessor.

- To avoid delays in being issued an OCC for the Welfare Exemption, the nonprofit organization should carefully follow all instructions on the OCC claim form (BOE-277 or BOE-277-LLC) and ensure any amendments to their formative documents are submitted with the claim. The California Secretary of State's office maintains copies of Articles of Incorporation and amendment filings, many of which can be viewed online and downloaded free of charge. Use the checklist on the first page of the OCC claim to help ensure all required documents are submitted.
- Buildings or areas used for living quarters for a pastor (parsonage) or other necessary church personnel are eligible only under the Welfare Exemption—the Church Exemption or Religious Exemption is not available for housing religious personnel.
- Annual filing of a claim is required to receive the Welfare Exemption or Church Exemption. The Religious Exemption only requires a one-time claim filing.
- The Religious Exemption is available if another church also uses the property part-time to conduct worship services, or operates a nursery school, pre-school, K-12 school, or K-12 school *and* collegiate grade school. Property used only for religious school purposes (no worship services) does not qualify for the Religious Exemption, but it may qualify for the Welfare Exemption.
- Incidental uses on church property under the Church or Religious Exemption by nonprofit, charitable groups for occasional meetings may be allowed if no charge is made for the use, or any charge is to cover the necessary costs of its use, such as janitorial and utility costs.
- Property used to generate income, such as a thrift store or for regular ongoing fundraising, is not eligible for any type of exemption, even if the proceeds further the exempt activities of the nonprofit organization.

Where to Find Additional Information

Visit the State Board of Equalization (BOE) website at www.boe.ca.gov for property tax information.

Visit the County Assessor's website where the property is located. The BOE website has contact information for each County Assessor in California, available at www.boe.ca.gov/proptaxes/countycontacts.htm.

