

**20 \_\_\_\_ CLAIM FOR WELFARE  
EXEMPTION (ANNUAL FILING)**

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed 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. Has the use on any portion of the property that received an exemption last year changed?
- 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 (other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If **yes**, and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see "Housing" on reverse) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.
- 6. Is this property used as low-income housing? If **yes**, and the property is owned by a nonprofit organization or eligible limited liability company, submit BOE-267-L. If **yes**, and the property is owned by a limited partnership, submit BOE-267-L1.
- 7. Is this property used as housing for the elderly or handicapped? If **yes**, 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.
- 8. 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.
- 9. 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 Income" on the reverse.
- 10. 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.
- 11. 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 ( )
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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
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EMAIL ADDRESS

<b>ASSESSOR'S USE ONLY</b>	Approved: <input type="checkbox"/> ALL <input type="checkbox"/> PART <input type="checkbox"/> Denied Reason(s) for Denial:



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

This claim is filed for fiscal year **2018-2019**.

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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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: <input type="checkbox"/> Check here if no written agreement: <input type="checkbox"/>	f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER? <input type="checkbox"/> Yes (complete Part B for this user) <input type="checkbox"/> 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)? <input type="checkbox"/> Yes, OCC NO. _____ <input type="checkbox"/> No (additional documents may be required, see instructions)	e. PURPOSE(S) ORGANIZED FOR: <input type="checkbox"/> Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Hospital <input type="checkbox"/> Scientific <input type="checkbox"/> 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: <input type="checkbox"/> Section 501(c)(3) <input type="checkbox"/> Section 501(c)(4) REVENUE AND TAXATION CODE: <input type="checkbox"/> Section 23701d <input type="checkbox"/> Section 23701f <input type="checkbox"/> Section 23701w <input type="checkbox"/> NOT TAX EXEMPT <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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: <input type="checkbox"/> Check here if no written agreement: <input type="checkbox"/>	f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER? <input type="checkbox"/> Yes (complete Part B for this user) <input type="checkbox"/> 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)? <input type="checkbox"/> Yes, OCC NO. _____ <input type="checkbox"/> No (additional documents may be required, see instructions)	e. PURPOSE(S) ORGANIZED FOR: <input type="checkbox"/> Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Hospital <input type="checkbox"/> Scientific <input type="checkbox"/> 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: <input type="checkbox"/> Section 501(c)(3) <input type="checkbox"/> Section 501(c)(4) REVENUE AND TAXATION CODE: <input type="checkbox"/> Section 23701d <input type="checkbox"/> Section 23701f <input type="checkbox"/> Section 23701w <input type="checkbox"/> NOT TAX EXEMPT <input type="checkbox"/> 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

**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.