

**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:

**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