Phil Ting, Assessor-Recorder
Office of the Assessor-Recorder
City and County of San Francisco
1 Dr. Carlton B. Goodlett Place, Room 190
San Francisco, CA 94102
(415) 554-5596

BOE-267-A (P1) REV. 14 (02-11)

20 12 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** this location:

Property No.: Class:

Last year your organization received the Welfare Exemption for all or part of the property listed above. To continue receiving the exemption for this location, you **must** complete, sign and return this claim form to the Assessor. **A separate claim form is required for each location.** If you wish to receive the exemption on property at locations for which you have not received or filed a claim form, contact the Assessor immediately.

If you no longer seek an exemption at this location, check here ☐, sign and return this form to the Assessor.

Additionally, if your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here ☐

Check, if changed within the last year: ☐ Mailing Address ☐ Corporate Name

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 _____

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 STAFF: If the organization is dissolved or the formative documents were amended, please forward a copy of this page to the Board of Equalization.)

The Assessor may ask for additional information. If you do not provide such information, it will result in denial of your claim for exemption. *Carefully read the information on the reverse side before completing. All questions must be answered.* **IF THE ANSWER TO ANY QUESTION IS "YES," EXPLAIN IN "REMARKS" OR ON AN ATTACHMENT.** *Contact the Assessor immediately if special forms are needed to complete this application.*

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 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, BOE-267-L must be submitted. If **yes** and the property is owned by a limited partnership, BOE-267-L1 must be submitted.
☐	☐	7. Is this property used as a facility for the elderly or handicapped? If **yes,** BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.
☐	☐	8. Do other persons or organizations use any of this property? If **yes,** please provide a list including the name of user, frequency of use and square footage used. *(See Owner/Operator on reverse.)*
☐	☐	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.
☐	☐	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 is taxable as it is not owned by the claimant.

REMARKS *(attach separate sheet if necessary)*

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION *(please print)* | DAYTIME TELEPHONE ( )

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

EMAIL ADDRESS

ASSESSOR'S USE ONLY

Approved: ☐ ALL ☐ PART ☐ Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

The Welfare Exemption is available only to property, real or personal, **owned** by a religious, charitable, hospital, or scientific organization and **used exclusively** for religious, charitable, hospital, or scientific purposes.

To be eligible for the full exemption, the claimant **must** file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed $250. A separate claim must be completed and filed for each property for which exemption is sought.

ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization's OCC No. and date issued. A listing of organizations with valid *Organizational Clearance Certificates* is available on the Board's website at *www.boe.ca.gov* and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

HOUSING

If question 5 is answered **yes,** describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant's position or role in the organization with a statement indicating that the housing continues to be used for organization's exempt purpose. (This question is not applicable where the exempt activity **is providing housing**.)

OWNER/OPERATOR

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week.** If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subject to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered **yes,** you must attach the following to the claim:

- the organization's information and tax returns, including form 990T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization's income-producing and to its non income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

SIGNATURE

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY

ASSESSED VALUES

ITEM	TOTAL ASSESSED VALUE OF:				EXEMPTION ALLOWED ON:			
	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	TOTAL

If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property described in the claim, indicate the type and amount of the exemption: _____ *(type)* $ _____ *(amount)*

By _____ *(Assessor or designee)* _____ *(date)*