



**WEBSTER J. GULLORY**  
**ORANGE COUNTY ASSESSOR**  
 CIVIC CENTER PLAZA, BUILDING 11  
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 TELEPHONE: (714) 834-2779

**CLAIM FOR WELFARE EXEMPTION (FIRST FILING)**

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15, or within 30 days of the date of Notice of Supplemental Assessment, whichever comes first.

**IDENTIFICATION OF APPLICANT**

Name of Organization	Corporate ID No. (if any)	Check, if changed within the last year: <input type="checkbox"/> Mailing address
Mailing address (number and street)		<input type="checkbox"/> Corporate name
City, State, Zip Code		<input type="checkbox"/> Organization's formative document (amendment to articles of incorporation, constitution, trust instrument, articles of organization)

Organizational Clearance Certificate (OCC) Number:  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 instructions for obtaining an OCC.**

**PRIOR YEAR FILINGS**

Has the organization filed for the welfare exemption in this county in prior years?  Yes  No If Yes, state: (a) latest year filed:   
 Exact name of organization under which filed:

**IDENTIFICATION OF PROPERTY**

1. Address of property (number and street)		City, State, Zip Code
2. Is this a new location this year? <input type="checkbox"/> Yes <input type="checkbox"/> No	3. When was the property put to exempt use? (MM/DD/YYYY)	4. Fiscal year of claim (see instructions) : 20____ - 20____
5. Real property. If claiming an exemption for real property, on what date was the property acquired? (MM/DD/YYYY) Assessor's Parcel Number or legal description:		
5.(a) Land. If seeking an exemption on land, provide the following: (1) Area in acres or square feet: <input style="width:100px;" type="text"/> (2) Primary and incidental use of the property described:		

5.(b) Building or Improvements: If seeking an exemption on buildings or improvements, provide the following:  
 (1) Building number or name, number of floors, type of construction:  
 (2) Primary and incidental use of the property described:

6. Personal Property: If seeking an exemption on personal property, provide the following:  
 (a) Personal Property description (type):  
 (b) Primary and incidental use of the property described:

**7. Owner and operator: (check applicable boxes)**

Claimant is:  Owner and operator  Owner only  Operator only

and claims exemption on all  Land  Buildings and improvements and/or  Personal property listed above

If persons or organizations other than the claimant use this property, please provide on an attached list: the name of the user, frequency of use, and square footage used.

<b>FOR ASSESSOR'S USE ONLY</b>	<b>Whom should we contact during normal business hours for additional information?</b>	
Received by _____ <small>(Assessor's designee)</small>	NAME _____	
of _____ on _____ <small>(county or city) (date)</small>	DAYTIME PHONE NUMBER _____ ( )	E-MAIL ADDRESS _____

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

USE OF PROPERTY

8. **Leased or rented (since January 1 of prior year)?**

(a) Is any portion of the property described rented, leased, or being used or operated part time or full time by some other person or organization?  
 Yes  No If **Yes**, describe that portion and its use and attach a copy of the agreement, and list the amount received by claimant.

(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?  
 Yes  No If **Yes**, list equipment and other property at this location that is being leased, rented, or consigned to the claimant. Please list the name and address of lessor or consignor and the quantity and description of the property, and attach to the claim. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity.

9. **Living quarters (since January 1 of prior year)**

Is any portion of the property used for living quarters (other than low-income housing or housing for the elderly or handicapped) for any person?  
 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. See instructions.)

10. **Sale of personal property (since January 1 of prior year)?**

(a) Is any portion of the property used to operate a store, thrift shop, or other facility making sales to members or the general public?  
 Yes  No If **Yes**, (1) list the hours per week the business is operated and;  
 (2) describe the nature of articles sold:

(b) Is the property used as a thrift shop as part of a planned, formal rehabilitation program?  
 Yes  No If **Yes**, submit BOE-267-R.

11. **Low-Income Housing**

Is this property used as low-income housing?  
 Yes  No If **Yes** and the property is owned by a nonprofit organization or 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.

12. **Elderly or handicapped Housing**

Is this property used as a facility for the elderly or handicapped?  
 Yes  No 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.

13. **Expansion**

Do you contemplate any capital investment in the property within the next year?  
 Yes  No If **Yes**, explain:

14. Is the property for which this 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 and that is subject to the tax imposed by section 511 of the Internal Revenue Code?  
 Yes  No If **Yes**, you must attach to this claim each of the following:

- (1) The organization's information and tax returns filed with the Internal Revenue Service for its immediately preceding fiscal year.
- (2) A statement setting forth the amount of time devoted to the organization's income-producing and nonincome-producing activities, and, where applicable, a description of that portion of the property in 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.

15. Please check the following, if 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 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 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.

16. Financial statements relating exclusively to this property's location.

Attach to this claim a copy of your operating statement (income, expenses) and balance sheet (assets, liabilities) for the calendar or fiscal year immediately preceding the claim year.

**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 PERSON MAKING CLAIM	TITLE
SIGNATURE OF PERSON MAKING CLAIM	DATE