

**Roy D. Buckner**  
 Imperial County Assessor  
 940 W. Main Street, Suite 115  
 El Centro, CA 92243-2874  
 Ph: (760) 482-4244  
 www.co.imperial.ca.us/assessor

**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 13 - 20 14

(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

RECEIVED  
 DEC 20 2013  
 IMPERIAL COUNTY  
 ASSESSOR

NAME OF ORGANIZATION  
 Imperial Valley Gateway Center, LLC

ADDRESS (number and street)  
 P.O. Box 1344

CITY, STATE, ZIP CODE  
 Brawley, CA, 92227

WEBSITE ADDRESS (if any)

CORPORATE ID NO. (if any)  
 LLC# 201304510345

CHECK, IF CHANGED WITHIN THE LAST YEAR:

- MAILING ADDRESS  CORPORATE NAME  ORGANIZATION'S FORMATIVE DOCUMENT (amendment to articles of incorporation, constitution, trust instrument, articles of organization)

ORGANIZATIONAL CLEARANCE CERTIFICATE NUMBER CONCURRENTLY APPLIED FOR 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 Organizational Clearance Certificate (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. 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

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.

2. ADDRESS OF PROPERTY (number and street)

1499 Hwy 98

CITY, STATE, ZIP CODE  
 Calxico, CA, 92231

ASSESSOR'S PARCEL NUMBER  
 059-210-039

3. Is this a new location this year?  Yes  No

4. When was the property put to exempt use?

(MM/DD/YYYY)  
 06/20/2013

5. Real property. If claiming an exemption for real property, on what date was the property acquired?

(MM/DD/YYYY)  
 06/07/2013

5.(a) Land. If seeking an exemption on land, provide the following: (1) Area in acres or square feet:

AREA  
 64.71 acres

(2) Primary and incidental use of the property described: To construct a medium security detection facility.

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: N/A, N/A, infrastructure (please see attached invoices).

(2) Primary and incidental use of the property described: To construct a medium security detection facility.

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:

**USE OF PROPERTY**

7. 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, attach a description of that portion and its use, 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, attach a list of 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.

**8. 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.)

**9. 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.

**10. 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.

**11. 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.

**12. Expansion**

Do you contemplate any capital investment in the property within the next year?

Yes  No If Yes, explain:

SEE ATTACHMENT.

**13. 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.

**14. 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.

**15. 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.

**Whom should we contact during normal business hours for additional information?**

NAME <i>Timothy E. Kelley</i>		TITLE <i>Sole Manager</i>
DAYTIME TELEPHONE <i>(760) 553-8332</i>	EMAIL ADDRESS <i>tim@ivedc.com</i>	

**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 PERSON MAKING CLAIM <i>Timothy E. Kelley</i>	TITLE <i>Sole Manager</i>
NAME OF PERSON MAKING CLAIM <i>Timothy E. Kelley</i>	DATE <i>12-17-13</i>

Moved Out  
1st time filing

2/13/14

RECEIVED

FEB 18 2014

**Roy D. Buckner**  
Imperial County Assessor  
940 W. Main Street, Suite 115  
El Centro, CA 92243-2874  
Ph: (760) 482-4244  
www.co.imperial.ca.us/assessor

BOE-267-A (P1) REV. 15 (05-13)  
**20 14 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.)

Imperial Valley Gateway Center, LLC  
P.O. Box 1344  
Brawley, CA 92227

IMPERIAL COUNTY  
ASSESSOR

This organization  owns  rents/leases this location:  
1499 Hwy 98  
Calexico, CA 92231  
Property No.: 059-210-039 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. SEE ATTACHED 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 an endorsed 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) Timothy E. Kelley DAYTIME TELEPHONE (760) 353-8332

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 Timothy E. Kelley TITLE Sole Manager DATE 2-14-14  
EMAIL ADDRESS tim@ivedc.com

ASSESSOR'S USE ONLY

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

**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](http://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 \_\_\_\_\_ (date)

(Assessor or designee) (date)

**RECEIVED**

**FEB 18 2014**

**IMPERIAL COUNTY  
ASSESSOR**

**Attachment to BOE-267-A  
2014 Claim for Welfare Exemption (Annual Filing)  
Imperial Valley Gateway Center, LLC**

Organizational Clearance Certificate (OCC)

The organization is awaiting issuance of its OCC, which the organization applied for by filing a Claim for OCC – Welfare Exemption – Limited Liability Company (Form BOE-277-LLC) with the State Board of Equalization (the "BOE") on December 19, 2013. The BOE confirmed that the organization's Form BOE-277-LLC (assigned OCC #24362) was received on December 24, 2013 and it is currently in queue to be processed. The organization will forward a copy of the OCC to the Imperial County Assessor upon its issuance and receipt from the BOE.

Line 10 – Have the organization's income and/or expenses increased by more than 25 percent since last year?

The organization was formed on February 14, 2013. Attached are the latest financial statements, which were attached with the Form BOE-267, Claim for Welfare Exemption (First Filing) that was filed with the Imperial County Assessor.

**SheppardMullin**

Sheppard Mullin Richter & Hampton LLP  
501 West Broadway, 19th Floor  
San Diego, CA 92101-3598  
619.338.6500 main  
619.234.3815 main fax  
www.sheppardmullin.com

619.338.6502 direct  
jforrest@sheppardmullin.com

February 14, 2014

File Number: 27SC-161368

**VIA FEDEX  
RETURN RECEIPT REQUESTED**

**RECEIVED**  
FEB 18 2014  
IMPERIAL COUNTY  
ASSESSOR

Roy D. Buckner  
Imperial County Assessor  
940 W. Main Street, Suite 115  
El Centro, CA 92243-2874

Re: Claim for Welfare Exemption-(Annual Filing) for Imperial Valley Gateway Center, LLC

To Whom It May Concern:

Please find enclosed the Form BOE-267-A, Claim for Welfare Exemption (Annual Filing) (the "Claim") for Imperial Valley Gateway Center, LLC (the "LLC") and related attachments. Please note that the LLC is awaiting issuance of its Organizational Clearance Certificate (the "OCC"), which was applied for with the California State Board of Equalization (the "BOE") on December 19, 2013. The LLC will forward a copy of the OCC to the Imperial County Assessor upon its issuance and receipt from the BOE.

For our records, please acknowledge receipt of the Claim by stamping the enclosed copy of this letter and returning it to us in the enclosed pre-paid envelope.

Please let me know if you have any questions.

Thank you,



Jeffrey Forrest  
for SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

SMRH:417272749.1  
Enclosures



Late 25%

Robert Menvielle - Imperial County Assessor

940 W. Main Street Suite 115 E Centro, CA 92243  
Main Office: (442) 265-1300  
www.co.imperial.ca.us/assessor

**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 14 - 20 15

(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

RECEIVED

JAN 31 2017

IMPERIAL COUNTY  
ASSESSOR

NAME OF ORGANIZATION  
IMPERIAL VALLEY GATEWAY CENTER, LLC

ADDRESS (number and street)  
1405 N IMPERIAL AVE, STE. 1

CITY, STATE, ZIP CODE  
EL CENTRO CA 92243

WEBSITE ADDRESS (if any)

CORPORATE ID NO. (if any)

20130-4510-345

FIN 46-2311452

CHECK, IF CHANGED WITHIN THE LAST YEAR:

- MAILING ADDRESS
- CORPORATE NAME
- ORGANIZATION'S FORMATIVE DOCUMENT (amendment to articles of incorporation, constitution, trust instrument, articles of organization)

ORGANIZATIONAL CLEARANCE CERTIFICATE 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 Organizational Clearance Certificate (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: 24362

EXACT NAME OF ORGANIZATION UNDER WHICH FILED

**IDENTIFICATION OF PROPERTY**

1. 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

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.

2. ADDRESS OF PROPERTY (number and street)

1572 GATEWAY RD

CITY, STATE, ZIP CODE  
CALEXICO CA 92231

ASSESSOR'S PARCEL NUMBER  
059-210-039-000

3. Is this a new location this year?  Yes  No

4. When was the property put to exempt use?

(MM/DD/YYYY)  
06/07/2013

5. Real property. If claiming an exemption for real property, on what date was the property acquired?

(MM/DD/YYYY)  
06/07/2013

5(a) Land. If seeking an exemption on land, provide the following: (1) Area in acres or square feet:

AREA  
~~64~~ +/- 61.15

(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:

**USE OF PROPERTY**

7. 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, attach a description of that portion and its use, 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, attach a list of 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.

**8. 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.)

**9. 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.

**10. 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.

**11. 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.

**12. Expansion**

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

13. 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.

14. 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.

15. 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.

**Whom should we contact during normal business hours for additional information?**

NAME <i>Timothy E. Kelley</i>		TITLE <i>manager</i>
DAYTIME TELEPHONE <i>(760) 353-8332</i>	EMAIL ADDRESS <i>timdivedc.com</i>	

**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 PERSON MAKING CLAIM <i>Timothy E. Kelley</i>	TITLE <i>Manager</i>
NAME OF PERSON MAKING CLAIM <i>Timothy E. Kelley</i>	DATE <i>1-30-2017</i>

**INSTRUCTIONS FOR FILING A CLAIM FOR  
WELFARE EXEMPTION FROM PROPERTY TAX**

**EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE  
STATE OF CALIFORNIA AND SECTIONS 214, 254.5 AND 259.5 OF THE REVENUE AND TAXATION CODE**

*(See also sections 213.7, 214.01-214.1, 215.2, 221-222.5, 225.5, 231, 236, 254-254.6, 259.5, 261, and 270-272 of the Revenue and Taxation Code)*

**GENERAL INFORMATION**

**FILING OF CLAIM**

Claims for the Welfare Exemption must be signed and filed **with the Assessor**. Each claim must contain supporting documents **including financial statements**.

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 for each property location. A separate claim form must be completed and filed for each property for which exemption is sought.

The Assessor will supply claim forms and supporting documents upon request. A copy of the claim should be retained by the organization. It is recommended that the retained copy be submitted to the Assessor for acknowledgment of filing by entry of the date and the Assessor's or the designee's signature. This copy will serve as a record of filing should there be any later question relative thereto.

**ORGANIZATIONAL CLEARANCE CERTIFICATE**

An organization that is seeking the Welfare Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the Organizational Clearance Certificate from the Board.

Claim form BOE-277, Claim for Organizational Clearance Certificate - Welfare Exemption, is available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) or you may request a form by contacting the Exemptions Section at 916-274-3430.

**PRIOR YEAR FILINGS**

Year filed is the year in which the claim was submitted to the Assessor. State the exact name under which the organization filed for the year indicated.

**RECORDATION REQUIREMENT**

Revenue and Taxation Code section 261 requires that an organization claiming the Welfare Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located.

A claimant which on the lien date has a **possessory interest in publicly owned land, owns water rights, or owns improvements on land owned by another** may in lieu of recordation file a copy of the document giving rise to that possessory interest or water rights or file a written statement attesting to the separate ownership of those improvements with the Assessor. Failure to establish the fact of such recordation to the Assessor constitutes a **waiver** of the exemption.

**TIME FOR FILING**

To receive the full exemption, the claimant must **file a claim each year on or before February 15**. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

**ADDITIONAL INFORMATION**

The owner and the operator must furnish additional information to the Assessor, if requested. The Assessor may institute an audit or verification of the operations of the owner and of the operator and may request additional information from the claimant.

**20 15 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.)

IMPERIAL VALLEY GATEWAY CENTER, LLC  
1405 N IMPERIAL AVE, STE. 1  
EL CENTRO CA 92243

**Robert Menvielle – Imperial County Assessor**

940 W. Main Street Suite 115 El Centro, CA 92243

Main Office: (442) 265-1300

www.co.imperial.ca.us/assessor/

Property Location:

This organization  owns  rents/leases this location:  
059-210-047-000  
1572 GATEWAY RD  
CALEXICO CA 92231  
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. Date Vacated: \_\_\_\_\_

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. 24362 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 an endorsed 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 transitional or emergency shelter, low-income housing or housing for the elderly or handicapped)? 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 housing 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 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 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 Matthew E. Keller TITLE manager DATE 1-30-2017  
EMAIL ADDRESS \_\_\_\_\_

**ASSESSOR'S USE ONLY**

Approved:  ALL  PART  Denied Reason(s) for Denial: \_\_\_\_\_

late 4/5/17

BOE-267-A (P1) REV. 17 (05-16)

**20 16 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.)

IMPERIAL VALLEY GATEWAY CENTER, LLC  
1405 N IMPERIAL AVE, STE. 1  
EL CENTRO CA 92243

**Robert Menvielle – Imperial County Assessor**

940 W. Main Street Suite 115 El Centro, CA 92243

Main Office: (442) 265-1300

www.co.imperial.ca.us/assessor/

RECEIVED  
JAN 31 2017  
IMPERIAL COUNTY  
ASSESSOR

Property Location:

This organization  owns  rents/leases this location:  
059-210-047-000  
1572 GATEWAY RD  
CALEXICO CA 92231  
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. Date Vacated: \_\_\_\_\_

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. 24362 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 an endorsed 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 transitional or emergency shelter, low-income housing or housing for the elderly or handicapped)? 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 housing 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 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 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

*Senathia E. Tolly* Manager

1-30-2017

**ASSESSOR'S USE ONLY**

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



20 17 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.)

IMPERIAL VALLEY GATEWAY CENTER, LLC
1405 N IMPERIAL AVE, STE. 1
EL CENTRO CA 92243

Robert Menvielle - Imperial County Assessor
940 W. Main Street Suite 115 El Centro, CA 92243
Main Office: (442) 265-1300
www.co.imperial.ca.us/assessor/

Property Location:
This organization [ ] owns [ ] rents/leases the real property at this location:
059-210-047-000
1572 GATEWAY RD
CALEXICO CA 92231
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? [X] Yes [ ] No
If yes, enter OCC No. 24362 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 [X] 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:

[X] 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? [ ] Yes [X] No
2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year? [ ] Yes [X] No
3. Is any portion of this property vacant or unused? If yes, since (date) \_\_\_\_\_ Area (sq.ft.) \_\_\_\_\_ [ ] Yes [X] No
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.) [ ] Yes [X] No
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. [ ] Yes [X] No
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. [ ] Yes [X] No
7. Is this property used as a 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. [ ] Yes [X] No
8. Do other persons or organizations use any of this property? If yes, submit BOE-267-O. [ ] Yes [X] No
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. [ ] Yes [X] No
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. [ ] Yes [X] No
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. [ ] Yes [X] No

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
1-30-2017

ASSESSOR'S USE ONLY Approved: [ ] ALL [ ] PART [ ] Denied Reason(s) for Denial:

**20 18 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.)



**Robert Menvielle – Imperial County Assessor**  
940 W. Main Street Suite 115 El Centro, CA 92243  
Phone: (442) 265-1300  
Web Site: [www.co.imperial.ca.us/assessor/](http://www.co.imperial.ca.us/assessor/)

Property Location:

This organization  owns  rents/leases the real property at this location:

1572 GATEWAY RD  
CALEXICO CA 92231

059-210-047-000

Property No.: Class:

IMPERIAL VALLEY GATEWAY CENTER, LLC

1405 N IMPERIAL AVE, STE. 1  
EL CENTRO, CA 92243

**RECEIVED**  
**FEB 15 2018**  
**IMPERIAL COUNTY**  
**ASSESSOR**

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, etc.) last year?  Yes  No If yes, please mail a copy of the amendment to the State Board of Equalization, County Assessor, Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization 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 "no", attach or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete.

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.

Also 267-0

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)

Timothy E. Kelley

DAYTIME TELEPHONE

(760) 353-8332

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

Timothy E. Kelley

TITLE

Sole Member

DATE

2/15/2017

EMAIL ADDRESS

tim@ivedc.com

ASSESSOR'S USE ONLY

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



**Robert Menvielle**  
**Imperial County Assessor**  
940 W. Main Street Suite 115  
El Centro, CA 92243  
Main Office: (442) 265-1300  
www.co.imperial.ca.us/assessor

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

This claim is filed for fiscal year 20 17 — 20 18  
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)

**RECEIVED**  
**FEB 15 2018**

**Section 1. Identification of Claimant/Owner and Property**

LEGAL NAME OF ORGANIZATION Imperial Valley Gateway Ceter, LLC	CITY Calexico	CORPORATE OR LLC ID NO. (if any) 201304510345
ADDRESS OF PROPERTY (number and street) 1572 Gateway Road	ASSESSOR'S PARCEL/ASSESSMENT NUMBER 059-210-047-000	

**Section 2. Organizations and Persons Using Owner's Real Property** (Attach additional copies of this form, if necessary)

Total Number of Users: 1

**Part A**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)

Management and Training Corporation

b. PHONE NUMBER OR EMAIL ADDRESS

760-618-7200

c. NEW USER THIS YEAR?  Yes  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):

Imperial Regional Detention Facility

e. CURRENT LEASE OR AGREEMENT ATTACHED?

- Yes  No, submitted with a previous filing  No written agreement

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?

- Yes (complete Part B for this user)  No (no further information required for this user)

**Part B**

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

Management of detention facility

b. FREQUENCY OF USE (daily, once per week, etc):

Daily

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

\$14,000 (approx) per month

d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)?

- Yes, OCC NO. 24362  No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:

- Charitable  Religious  Hospital  Scientific  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:  Section 501(c)(3)  Section 501(c)(4) REVENUE AND TAXATION CODE:  Section 23701d  Section 23701f  Section 23701w
- NOT TAX EXEMPT

**Part A**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR?  Yes  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?

- Yes  No, submitted with a previous filing  No written agreement

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?

- Yes (complete Part B for this user)  No (no further information required for this user)

**Part B**

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)?

- Yes, OCC NO. \_\_\_\_\_  No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:

- Charitable  Religious  Hospital  Scientific  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:  Section 501(c)(3)  Section 501(c)(4) REVENUE AND TAXATION CODE:  Section 23701d  Section 23701f  Section 23701w
- NOT TAX EXEMPT

**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 PERSON MAKING CLAIM

TITLE  
Sole Member

NAME OF PERSON MAKING CLAIM

Timothy E. Kelley

DATE  
2/15/2018

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**





**Robert Menvielle**  
**Imperial County Assessor**  
940 W. Main Street Suite 115  
El Centro, CA 92243  
Main Office: (442) 265-1300  
www.co.imperial.ca.us/assessor

**20 19 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.)

IMPERIAL VALLEY GATEWAY CENTER, LLC  
  
1572 GATEWAY RD  
  
CALEXICO, CA 92231

Property Location:

This organization  owns  rents/leases the real property at this location:  
**1572 GATEWAY RD**  
**CALEXICO CA 92231**  
**059-210-047-000**  
Property No.: \_\_\_\_\_ Class: \_\_\_\_\_

**RECEIVED**  
**FEB 14 2019**  
**IMPERIAL COUNTY**  
**ASSESSOR**

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? 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, etc.) last year?  Yes  No If yes, please mail a copy of the amendment to the State Board of Equalization, County-Assessor Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is 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 "no," attach a copy of the referenced form. Contact the Assessor if any forms referenced below are needed to complete the form. 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 a 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.

Aiso  
267-0

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print) Timothy E. Kelley DAYTIME TELEPHONE (760) 353-8382  
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 [Signature] TITLE Manager DATE 2/14/2019  
EMAIL ADDRESS tim@ivedc.com

**ASSESSOR'S USE ONLY**

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

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**



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



Robert Menvielle
Imperial County Assessor
940 W. Main Street Suite 115
El Centro, CA 92243
Main Office: (442) 265-1300
www.co.imperial.ca.us/assessor

RECEIVED

FEB 14 2019

IMPERIAL COUNTY ASSESSOR

This claim is filed for fiscal year 20 19 — 20 20

This is a Supplemental Affidavit filed with:

- BOE-267, Claim For Welfare Exemption (First Filing)
BOE-267-A, 2019 Claim For Welfare Exemption (Annual Filing)

Section 1. Identification of Claimant/Owner and Property

LEGAL NAME OF ORGANIZATION

IMPERIAL VALLEY GATEWAY CENTER, LLC

CORPORATE OR LLC ID NO. (if any)

ADDRESS OF PROPERTY (number and street)

1572 GATEWAY RD

CITY

CALEXICO 92231

ASSESSOR'S PARCEL/ASSESSMENT NUMBER

059-210-047-000

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 # 1

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)

Management and Training Corporation

b. PHONE NUMBER OR EMAIL ADDRESS

760-618-7200

john.rathman@mtchains.com

c. NEW USER THIS YEAR? Yes 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? Yes 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: Check here if no written agreement:

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?

Yes (complete Part B for this user) 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)?

Yes, OCC NO. 24362 No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:

Charitable Religious Hospital Scientific 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: Section 501(c)(3) Section 501(c)(4) REVENUE AND TAXATION CODE: Section 23701d Section 23701f Section 23701w NOT TAX EXEMPT 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? Yes 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? Yes 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: Check here if no written agreement:

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?

Yes (complete Part B for this user) 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)?

Yes, OCC NO. No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:

Charitable Religious Hospital Scientific 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: Section 501(c)(3) Section 501(c)(4) REVENUE AND TAXATION CODE: Section 23701d Section 23701f Section 23701w NOT TAX EXEMPT 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

Timothy E. Kelley

TITLE

Manager

SIGNATURE OF CLAIMANT

Timothy E. Kelley

DATE

February 14 2019

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



**20 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.)



**Robert Menvielle - Imperial County Assessor**  
940 W. Main Street Suite 115 El Centro, CA 92243  
Phone: (442) 265-1300  
Web Site: [www.co.imperial.ca.us/assessor/](http://www.co.imperial.ca.us/assessor/)

IMPERIAL VALLEY GATEWAY CENTER, LLC  
1572 GATEWAY RD  
CALEXICO, CA 92231

Property Location:  
This organization  owns  rents/leases the real property at this location.  
1572 GATEWAY RD  
CALEXICO CA 92231  
Property No. 059-210-047-000

RECEIVED  
JAN 09 2020  
IMPERIAL COUNTY  
ASSESSOR

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 last year?  Yes  No If yes, please mail a copy of the amendment to the State Board of Equalization, County-Assessed Pro Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved 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 "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. Have any of the activities or use on any portion of the property that received an exemption last year changed? If yes, a of the change in activities or use.
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 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.

Also  
2670

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

Timothy Edward Kelley 760 353 8332

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

Timothy E. Kelley Sole Member 1/3/2020

EMAIL ADDRESS  
Kelleytime@gmail.com

ASSESSOR'S USE ONLY  
Approved:  ALL  PART  Denied Reason(s) for Denial:

**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. It is also available on a taxable possessory interest in publically owned real property used for exempt purposes by an organization that qualifies for the welfare exemption. A public owner is a local, state or federal agency.

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. The tax, penalty, and interest for a given year may not exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

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.

**ORGANIZATIONAL CLEARANCE CERTIFICATE**

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate (OCC)* 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 OCCs is available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) and can be accessed at [www.boe.ca.gov/proptaxes/welfareorgeligible.htm](http://www.boe.ca.gov/proptaxes/welfareorgeligible.htm). You may also contact the Board at 1-916-274-3430.

**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.)

**USE OF THE PROPERTY BY OTHER ORGANIZATIONS**

If question 8 is answered **yes**, and your organization's real property is used by another party submit BOE-267-O. If another party only uses your personal property, then submit an attachment providing the requested information for such personal property and confirm that no real property is used by other parties. The lease does not need to be provided if furnished in a prior year.

**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 990-T, 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.

ASSESSED VALUES					
ITEM	TOTAL ASSESSED VALUE OF:				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXEMPTION ALLOWED				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	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)

BF-267-O-R1-0617-13000143-1

BOE-267-O (P1) REV. 01 (06-17)

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

This claim is filed for fiscal year 20 20 — 20 21

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)



**Robert Menvelle**  
**Imperial County Assessor**  
 940 W. Main Street Suite 115  
 El Centro, CA 92243  
 Main Office: (442) 265-1300  
 www.co.imperial.ca.us/assessor

**RECEIVED**  
 JAN 09 2020  
 IMPERIAL COUNTY  
 ASSESSOR

**Section 1. Identification of Claimant/Owner and Property**

LEGAL NAME OF ORGANIZATION <b>IMPERIAL VALLEY GATEWAY CENTER, LLC</b>		CORPORATE OR LLC ID NO. (if any) <b>201309510345</b>
ADDRESS OF PROPERTY (number and street) <b>1572 GATEWAY RD</b>	CITY <b>CALEXICO</b>	ASSESSOR'S PARCEL/ASSESSMENT NUMBER <b>059-210-047-000</b>

**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 #** 1

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)  
**Management and Training Corporation**

b. PHONE NUMBER OR EMAIL ADDRESS  
**760-618-7200**

c. NEW USER THIS YEAR?  Yes  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):  
**Imperial Regional Detention Facility**

e. CURRENT LEASE OR AGREEMENT ATTACHED?  Yes  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:   
Check here if no written agreement:

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?  
 Yes (complete Part B for this user)  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:  
**Management of Detention Facility**

b. FREQUENCY OF USE (daily, once per week, etc):  
**Daily**

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):  
**\$14,000 (approx) per month**

d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)?  
 Yes, OCC NO. **24362**  No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:  
 Charitable  Religious  Hospital  Scientific  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:  Section 501(c)(3)  Section 501(c)(4) REVENUE AND TAXATION CODE:  Section 23701d  Section 23701f  Section 23701w  
 NOT TAX EXEMPT  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?  Yes  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?  Yes  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:   
Check here if no written agreement:

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?  
 Yes (complete Part B for this user)  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)?  
 Yes, OCC NO. \_\_\_\_\_  No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:  
 Charitable  Religious  Hospital  Scientific  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:  Section 501(c)(3)  Section 501(c)(4) REVENUE AND TAXATION CODE:  Section 23701d  Section 23701f  Section 23701w  
 NOT TAX EXEMPT  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 <b>Timothy E. Kelley</b>	TITLE <b>Sole Member</b>
SIGNATURE OF CLAIMANT <i>Timothy E. Kelley</i>	DATE <b>1/3/2020</b>

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**



27307-O-R1-0617-13000143

**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.



20 21 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.)



Robert Menvielle - Imperial County Assessor
940 W. Main Street Suite 115 El Centro, CA 92243
Phone: (442) 265-1300
Web Site: www.co.imperial.ca.us/assessor/

IMPERIAL VALLEY GATEWAY CENTER,
1572 GATEWAY RD
CALEXICO CA 92231
RECEIVED
JAN 18 2021
IMPERIAL COUNTY

Property Location:
This organization [ ] owns [ ] rents/leases the real property at this location:
1572 GATEWAY RD
CALEXICO CA 92231
059-210-047-000
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 [X] 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:

- [X] Real property (land/buildings/improvements) [ ] Personal property [ ] Taxable Possessory Interest
YES NO Since January 1, last year:
1. Have any of the activities or use on any portion of the property that received an exemption last year changed? If yes, attach an explanation of the change in activities or use.
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? If yes, check one:
[ ] Transitional / emergency shelter
[ ] Low-income housing (check one)
[ ] Owned by a non-profit organization or eligible limited liability company, submit BOE-267-L
[ ] Owned by a limited partnership, submit BOE-267-L1
[ ] Housing for senior or handicapped, 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.
[ ] Living quarters associated with a rehabilitation program, submit BOE-267-R
[ ] Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, including a statement indicating that housing continues to be used for the organization's exempt purpose. (see "Housing" on reverse)
6. 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.
7. 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.
8. 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.
9. 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
Timothy Edward Kelley (760) 353-8332

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT TITLE DATE
Timothy E. Kelley SOLE MEMBER 1/11/2021

EMAIL ADDRESS
Kelleytime1@gmail.com

ASSESSOR'S USE ONLY Approved: [ ] ALL [ ] PART [ ] Denied Reason(s) for Denial:

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



**Robert Menvielle**  
**Imperial County Assessor**  
940 W. Main Street Suite 115  
El Centro, CA 92243  
Main Office: (442) 265-1300  
Website: assessor.imperialcounty.org

**RECEIVED**

JAN 13 2021

IMPERIAL COUNTY  
ASSESSOR

This claim is filed for fiscal year 20 21 — 20 22

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 <b>IMPERIAL VALLEY GATEWAY CENTER, LLC</b>		CORPORATE OR LLC ID NO. (if any) <b>201304510345</b>
ADDRESS OF PROPERTY (number and street) <b>1572 GATEWAY RD</b>	CITY <b>CALEXICO</b>	ASSESSOR'S PARCEL/ASSESSMENT NUMBER <b>059-210-047-000</b>

**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 # 1**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)  
**MANAGEMENT AND TRAINING CORPORATION**

b. PHONE NUMBER OR EMAIL ADDRESS  
**760-618-7200**

c. NEW USER THIS YEAR?  Yes  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):  
**IMPERIAL REGIONAL DETENTION FACILITY**

e. CURRENT LEASE OR AGREEMENT ATTACHED?  Yes  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:   
Check here if no written agreement:

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?  
 Yes (complete Part B for this user)  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:  
**MANAGEMENT OF DETENTION FACILITY**

b. FREQUENCY OF USE (daily, once per week, etc):  
**DAILY**

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):  
**\$14,000 (APPROX) PER MONTH**

d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)?  
 Yes, OCC NO. 24362  No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:  
 Charitable  Religious  Hospital  Scientific  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:  Section 501(c)(3)  Section 501(c)(4) REVENUE AND TAXATION CODE:  Section 23701d  Section 23701f  Section 23701w  
 NOT TAX EXEMPT  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?  Yes  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?  Yes  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:   
Check here if no written agreement:

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?  
 Yes (complete Part B for this user)  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)?  
 Yes, OCC NO.       No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:  
 Charitable  Religious  Hospital  Scientific  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  Section 501(c)(3)  Section 501(c)(4) REVENUE AND TAXATION CODE:  Section 23701d  Section 23701f  Section 23701w  
 NOT TAX EXEMPT  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 <b>TIMOTHY E. KELLEY</b>	TITLE <b>SOLE MEMBER</b>
SIGNATURE OF CLAIMANT <i>Timothy E. Kelley</i>	DATE <b>1/11/2021</b>

**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. It is also available on a taxable possessory interest in publically owned real property used for exempt purposes by an organization that qualifies for the welfare exemption. A public owner is a local, state or federal agency.

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. The tax, penalty, and interest for a given year may not exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

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.

**ORGANIZATIONAL CLEARANCE CERTIFICATE**

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* (OCC) 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 OCCs is available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) and can be accessed at [www.boe.ca.gov/proptaxes/welfareorgeligible.htm](http://www.boe.ca.gov/proptaxes/welfareorgeligible.htm). You may also contact the Board at 1-916-274-3430.

**HOUSING**

If question 5, box "Other" is checked, 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.)

**USE OF THE PROPERTY BY OTHER ORGANIZATIONS**

If question 6 is answered yes, and your organization's real property is used by another party submit BOE-267-O. If another party only uses your personal property, then submit an attachment providing the requested information for such personal property and confirm that no real property is used by other parties. The lease does not need to be provided if furnished in a prior year.

**UNRELATED BUSINESS TAXABLE INCOME**

If question 7 is answered yes, you must attach the following to the claim:

- the organization's information and tax returns, including Form 990-T, 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.

ASSESSED VALUES					
ITEM	TOTAL ASSESSED VALUE OF:				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXEMPTION ALLOWED				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	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)

20 24 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

E1B



Robert Menvielle Imperial County Assessor

940 W. Main Street Suite 115 El Centro, CA 92243 Main Office: (442) 265-1300 Website: assessor.imperialcounty.org

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.)

Imperial Valley Gateway Center 1572 Gateway Rd. Calexico Ca. 92231 RECEIVED JAN 24 2024 IMPERIAL COUNTY ASSESSOR

Property Location:

This organization [X] owns [ ] rents/leases the real property at this location:

1572 Gateway Rd. Calexico Ca. 92231 059-210-047-000 Property No.: [ ] Class: IMPERIAL COUNTY ASSESSOR

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? [X] Yes [ ] No If yes, enter OCC No. 24362 and date issued 9/18/2015

E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year? [ ] Yes [X] 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:

[X] Real property (land/buildings/improvements) [ ] Personal property [ ] Taxable Possessory Interest

YES NO Since January 1, last year:

- 1. Have any of the activities or use on any portion of the property that received an exemption last year changed? If yes, attach an explanation of the change in activities or use.
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) 1/1/2021 Area (sq.ft.) 35 acres
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? If yes, check one:
[ ] Transitional / emergency shelter
[ ] Low-income housing (check one)
[ ] Owned by a non-profit organization or eligible limited liability company, submit BOE-267-L
[ ] Owned by a limited partnership, submit BOE-267-L1
[ ] Housing for senior or handicapped, 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.
[ ] Living quarters associated with a rehabilitation program, submit BOE-267-R
[ ] Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, with a statement indicating that housing continues to be used for the organization's exempt purpose. (See "Housing" on reverse.)
6. Do other persons or organizations use any of this property? If yes, submit BOE-267-Q 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.
7. 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 Business Taxable Income" on the reverse.
8. 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.
9. 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)

Timothy E. Kelly

DAYTIME TELEPHONE

(760) 455-6102

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT

Tim Kelly

TITLE

Sole Member

DATE

1/23/2024

EMAIL ADDRESS

kelleymtime1@gmail.com

ASSESSOR'S USE ONLY

Approved: [ ] ALL [ ] PART [ ] Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION





20 24 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.)

IMPERIAL VALLEY GATEWAY CENTER. 1572 GATEWAY RD. CALEXICO, CA. 92231



Robert Menvielle Imperial County Assessor

940 W. Main Street Suite 115 El Centro, CA 92243 Main Office: (442) 265-1300 Website: assessor.imperialcounty.org



Property Location:

This organization [ ] owns [ ] rents/leases the real property at this location.

1572 GATEWAY RD. CALEXICO, CA 92231 059-210-047-000 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? [x] Yes [ ] No If yes, enter OCC No. 24362 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 [x] 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. Have any of the activities or use on any portion of the property that received an exemption last year changed? If yes, attach an explanation of the change in activities or use.
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? If yes, check one:
[ ] Transitional / emergency shelter
[ ] Low-income housing (check one)
[ ] Owned by a non-profit organization or eligible limited liability company, submit BOE-267-L
[ ] Owned by a limited partnership, submit BOE-267-L1
[ ] Housing for senior or handicapped, 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.
[ ] Living quarters associated with a rehabilitation program, submit BOE-267-R
[ ] Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, with a statement indicating that housing continues to be used for the organization's exempt purpose. (See "Housing" on reverse.)
6. 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.
7. 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 Business Taxable Income" on the reverse.
8. 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.
9. 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) Timothy E. Kelly DAYTIME TELEPHONE (760) 455-6102

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 [Signature] TITLE CEO DATE 1/11/24

EMAIL ADDRESS tim@ivedc.com

ASSESSOR'S USE ONLY Approved: [ ] ALL [ ] PART [ ] Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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

This claim is filed for fiscal year 20 22 — 20 23

This is a Supplemental Affidavit filed with:

- BOE-267, Claim For Welfare Exemption (First Filing)
- BOE-267-A, 2023 Claim For Welfare Exemption (Annual Filing)

**Section 1. Identification of Claimant/Owner and Property**

LEGAL NAME OF ORGANIZATION Imperial Gateway Center	CORPORATE OR LLC ID NO. (if any) 201034510345
ADDRESS OF PROPERTY (number and street) 1572 Gateway RD	CITY Calexico
	ASSESSOR'S PARCEL/ASSESSMENT NUMBER 059-210-047-000

**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 # 1**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable) Management Training Corporation		c. NEW USER THIS YEAR? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, date use began: _____	
b. PHONE NUMBER OR EMAIL ADDRESS 760-618-7200			
d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage): Imperial Regional Detention Facility			
e. CURRENT LEASE OR AGREEMENT ATTACHED? <input type="checkbox"/> Yes <input checked="" 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 checked="" 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: Management of Detention Facility		c. RENT OR FEES RECEIVED FROM USER (amount and frequency): \$14,000 (approx per month)	
b. FREQUENCY OF USE (daily, once per week, etc): Daily			
d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)? <input checked="" type="checkbox"/> Yes, OCC NO. <u>24362</u> <input type="checkbox"/> No (additional documents may be required, see instructions)		e. PURPOSE(S) ORGANIZED FOR: <input checked="" 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 checked="" 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)		c. NEW USER THIS YEAR? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date use began: _____	
b. PHONE NUMBER OR EMAIL ADDRESS			
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:		c. RENT OR FEES RECEIVED FROM USER (amount and frequency):	
b. FREQUENCY OF USE (daily, once per week, etc):			
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			

**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 Timothy E. Kelley	TITLE Sole Member
SIGNATURE OF CLAIMANT <i>Tim Kelley</i>	DATE 1/23/24

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**



Robert Menvielle  
Imperial County Assessor  
940 W. Main Street Suite 115  
El Centro, CA 92243  
Main Office: (442) 265-1300  
Website: assessor.imperialcounty.org

*2/4/25  
Incorrect fee*

*Dedicate  
1/30/24  
already have  
AMS*

**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.



EF-267-O-R01-0617-13000015-1

BOE-267-O (P1) REV. 01 (06-17)

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

This claim is filed for fiscal year 20 24 — 20 25

This is a Supplemental Affidavit filed with:

- BOE-267, Claim For Welfare Exemption (First Filing)
- BOE-267-A, 2024 Claim For Welfare Exemption (Annual Filing)

**Section 1. Identification of Claimant/Owner and Property**

LEGAL NAME OF ORGANIZATION Imperial Valley Gateway Center		CORPORATE OR LLC ID NO. (if any) 201304510345
ADDRESS OF PROPERTY (number and street) 1572 Gateway RD	CITY Calexico	ASSESSOR'S PARCEL/ASSESSMENT NUMBER 059-210-047-000

**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 # 1**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable) Management and Training Corporation		c. NEW USER THIS YEAR? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, date use began: _____
b. PHONE NUMBER OR EMAIL ADDRESS 760-618-7200		
d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage): Imperial Regional Detention Facility		
e. CURRENT LEASE OR AGREEMENT ATTACHED? <input type="checkbox"/> Yes <input checked="" 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 checked="" 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: Management of Detention Facility	
b. FREQUENCY OF USE (daily, once per week, etc): Daily	c. RENT OR FEES RECEIVED FROM USER (amount and frequency): \$14,000
d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)? <input checked="" type="checkbox"/> Yes. OCC NO. <u>24362</u> <input type="checkbox"/> No (additional documents may be required, see instructions)	e. PURPOSE(S) ORGANIZED FOR: <input checked="" 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 checked="" 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)		c. NEW USER THIS YEAR? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date use began: _____
b. PHONE NUMBER OR EMAIL ADDRESS		
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 Timothy E. Kelley	TITLE Sole Member
SIGNATURE OF CLAIMANT 	DATE 1/23/24



**Robert Menvielle**  
**Imperial County Assessor**  
940 W. Main Street Suite 115  
El Centro, CA 92243  
Main Office: (442) 265-1300  
Website: assessor.imperialcounty.org

**RECEIVED**

**JAN 24 2024**

**IMPERIAL COUNTY  
ASSESSOR**

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



EF-267-O-RBT-0517-1300015

**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.

