

Alert | State & Local Tax (SALT)



January 2022

California Property Tax Exemptions for Nonprofits – Annual Filings Due Feb. 15, 2022

In California, certain real property and personal property used for nonprofit purposes may be eligible for a property tax exemption. Some common exemptions include the Welfare Exemption, the most general of all exemptions, the Religious Exemption, the Church Exemption, the College Exemption, and the Cemetery Exemption. To qualify for an exemption, a nonprofit organization may need an Organizational Clearance Certificate issued by the California State Board of Equalization.

Most nonprofit exemption claims must be filed with the assessor's office in the county where the property is located between Jan. 1 and Feb. 15 to receive a full exemption for the upcoming fiscal year. The California fiscal year runs from July 1 to June 30.

As this year's filing deadline of **Tuesday, Feb. 15, 2022** approaches, those representing nonprofit organizations with California properties may wish to determine whether their clients are eligible for any applicable exemption, and to make sure to file the appropriate claim. Nonprofit organizations that already claim exemptions should ensure they submit the appropriate forms by the deadline to keep their exemptions in place.

Those seeking more information or assistance with filing claims should consult with experienced U.S. state and local tax counsel.

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