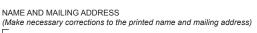
EF-263-C-R02-0611-20000663-1 BOE-263-C (P1) REV. 02 (06-11)

CHURCH LESSORS' EXEMPTION CLAIM

PROPERTY LEASED BY A CHURCH TO A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLEGE, OR STATE UNIVERSITY, INCLUDING THE UNIVERSITY OF CALIFORNIA, USED JOINTLY WITH A CHURCH





Brett Frazier Madera County Assessor

200 West 4th Street Madera, CA 93637-3548 Phone: (559) 675-7710 Fax: (559) 675-7654

www.maderacounty.com/government/assessor

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L	٦	To receive the full exempted be filed with the Assess			
IDENTIFICATION OF APPLICANT					
LESSOR'S CHURCH OR ORGANIZATION NAME					
MAILING ADDRESS					
CITY, STATE, ZIP CODE					
CORPORATE ID (IF ANY)					
IDENTIFICATION OF PROPERTY					
ADDRESS OF PROPERTY (NUMBER AND STREET)			FISCAL YEAR OF CLAIM 20 - 20		
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARG			
PROPERTY TYPE	PRIMARY USE(S)	INCIDEN'	INCIDENTAL USE		
_	PRIMARY USE(S)	INCIDEN'	INCIDENTAL USE		
Land					
Buildings and Improvements					
Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION					
NAME OF QUALIFTING FUBLIC SCHOOL INSTITUTION					
MAILING ADDRESS	CITY, STATE, ZIP CODE	Y, STATE, ZIP CODE			
·	ning and operating the leased prope	rty.			
An affidavit must be attached in	n which the lessee declares it CERTIFICATION	uses the property for exe	mpt purposes.		
I certify (or declare) under penalty of perjury under accompanying statements o					
SIGNATURE OF PERSON MAKING CLAIM		DATE			
NAME OF PERSON MAKING CLAIM		TITLE			
EMAIL ADDRESS		DAYTIME TELEPHON	IE .		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



INSTRUCTIONS FOR FILING CHURCH LESSORS' EXEMPTION CLAIM

IMPORTANT NOTICE

This claim may be filed to claim the welfare exemption on property leased by a church to a public school, community college, state college, state university, including the University of California when the church and public school or college both use the property in a joint manner. (See Revenue and Taxation Code section 214.6.)

Although the church has previously been granted the religious exemption, which only requires a one-time filing, annual filing of this claim form is required for a property used in conjunction with a public school to be granted the welfare exemption.

Failure to submit the public school or college lessee's affidavit will result in denial of the exemption for the lessor. Submission of the lessee's affidavit after the date the lessors' claim form is due will result in a portion of the exemption being denied. A sample affidavit is included as page 3 of this form.

IDENTIFICATION OF APPLICANT

Enter your church, corporate or organization information.

IDENTIFICATION OF PROPERTY

Enter the address of the property for which you are seeking exemption.

FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

USES OF PROPERTY

Check each of the types of property being claimed, and state the primary and incidental uses of the property. Primary use may include both church and school use; incidental uses would include others who use the property for meetings, receptions, etc.

Enter the name and address of the public school or college lessee. If additional space is required, or if more than one lessee is being listed, attach an itemized list.

Check the appropriate box to affirm that the total income received by the church in the form of rents, fees, or charges from the lease does not exceed the ordinary and usual expenses in maintaining and operating the leased property. The exemption is not available if the income exceeds the ordinary and usual expenses in maintaining and operating the leased property.

Attach an affidavit in which the public school or college lessee declares it uses the property for exempt purposes.

If the property, or a portion thereof, for which exemption is claimed is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code, property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.



RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING PUBLIC SCHOOL LESSEES

NAME OF QUALIFYI	ING PUB	LIC SCHOOL LESSEE				
MAILING ADDRESS						
CITY, STATE, ZIP CC	ODE					
		alifying use of the property				
PUBLIC SCHOOL		STATE UNIVERSITY	_			
COMMUNITY COLLEGE		UNIVERSITY OF CA	ALIFORNIA			
STAT		LEGE				
MAILING ADDRESS	;					
CITY, STATE, ZIP CC	ODE					
DATE LEASE SIGNED				C	OMMENCI	EMENT DATE OF LEASE
		THE ASSES	SSOR MAY REQUEST A COPY OF	THE LEASE AGREEMENT		
The following projetc. Attach a sepa			this year. If personal property	is being leased, indica	ate the ty	/pe, make, model, serial number
PROPERTY TYPE (REAL OR PERSONAL) PROPERTY DESCRIPT				Y DESCRIPTION		
		spect to lessees that are government entity leasing		state, the property i	is locate	ed within the boundaries of the
s li a	section If Yes ,	512 of the Internal Rever a copy of the institution's . Property taxes are deter	nue Code. s most recent tax return file	d with the Internal R	evenue	ss taxable income as defined in Service must accompany this xable income to the bookstore's
9	y1055 II	come.	CERTIFICATIO	N		
I certify (or declar			the laws of the State of Califor			nformation hereon, including any and belief.
SIGNATURE OF PERSO					DATE	
NAME OF PERSON MAKING CLAIM				TITLE		
EMAIL ADDRESS					DAYTIME (TELEPHONE)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

