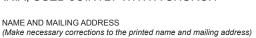
EF-263-C-R02-0611-33000485-1 BOE-263-C (P1) REV. 02 (06-11)

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





Peter Aldana Assessor-County Clerk-Recorder

County of Riverside PO Box 751 Riverside, CA 92502-0751 Phone: (951) 955-6200 https://www.riversideacr.com/

		To receive the full exemption	on this claim must	
L	٦	be filed with the Assessor		
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 PARCEI		
The exemption claim is made for the following proper	rty: (if there are numerous properti property and the name and ad PRIMARY USE(S)			
Land	PRIMARY USE(S)	INCIDENTAL	L USE	
☐ Buildings and Improvements				
Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION				
MAILING ADDRESS	CITY, STATE, ZIP CODE	TY, STATE, ZIP CODE		
Yes No The total income received by the cand usual expenses in maintaining An affidavit must be attached in v	g and operating the leased proper	ty.		
All allidavit must be attached in v	CERTIFICATION	uses the property for exemp	ot purposes.	
I certify (or declare) under penalty of perjury under the accompanying statements or d			hereon, including any	
SIGNATURE OF PERSON MAKING CLAIM		DATE		
NAME OF PERSON MAKING CLAIM		TITLE		
EMAIL ADDRESS		DAYTIME TELEPHONE ()		

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 QUALIF	YING PUE	BLIC SCHOOL LESSEE						
MAILING ADDRES	S							
CITY, STATE, ZIP (CODE							
Check the ty	ype of qu	ualifying use of the propert	ty					
☐ PUBLIC SCHOOL			☐ STATE UNIVERSITY	☐ STATE UNIVERSITY				
☐ COMMUNITY COLLEGE		TY COLLEGE	UNIVERSITY OF CALIFORNIA	UNIVERSITY OF CALIFORNIA				
	ATE COI	LEGE						
NAME OF CHURC	H							
MAILING ADDRES	S							
CITY, STATE, ZIP (CODE							
DATE LEASE SIGN	NED			CC	OMMENC	EMENT DATE	OF LEASE	
		THE ASSE	SSOR MAY REQUEST A COPY OF THE LEASE	AGREEMENT				
The following pretc. Attach a se	roperty is parate lis	s leased as of January 1 o sting if necessary.	f this year. If personal property is being le	eased, indica	te the ty	vpe, make, i	model, serial number,	
PROPERTY TYPE (REAL OR PERSONAL) PROPERTY DESCRIPTION								
☐ Yes ☐ No		espect to lessees that ar t government entity leasi	e political subdivisions of the state, the	e property is	s locate	ed within th	e boundaries of the	
☐ Yes ☐ No	The prosection of Yes,	operty, or a portion thereo 512 of the Internal Reve a copy of the institution	of, is a student bookstore that generate enue Code. 's most recent tax return filed with the	e Internal Re	evenue	Service m	ust accompany this	
	affidavi gross i		ermined by establishing a ratio of the un	related busii	ness tax	kable incon	ne to the bookstore's	
			CERTIFICATION					
I certify (or declar			r the laws of the State of California that the or documents, is true and correct to the be				hereon, including any	
SIGNATURE OF PERS	SON MAKIN	IG CLAIM			DATE			
NAME OF PERSON M	MAKING CLA	AIM			TITLE			
EMAIL ADDRESS					DAYTIME (TELEPHONE		

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