## **RELIGIOUS EXEMPTION**



James B Rooney Assessor of Amador County 810 Court Street Jackson, CA 95642 PH: (209) 223-6351 FAX: (209) 223-6721

## This claim is filed for fiscal year 20 \_\_\_\_\_ - 20 \_\_\_\_\_

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

	NAME AND MAILING ADDRESS	oiling oddroop )						
	(Make necessary corrections to the printed name and mailing address.)		FOR	ASSESSOR'S USE ONLY	JSE ONLY			
CORPORATE OR ORGANIZATION NAME OF CHURCH         dba LOCAL CHURCH NAME         MAILING ADDRESS         CITY, STATE, ZIP CODE         CORPORATE ID (IF ANY)         WEBSITE ADDRESS (IF ANY)         IDENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         I. Is this real property owned by the church?         Yes       No         (a)       If Yes, enter the date the property was acquired:			of	on				
CORPORATE OR ORGANIZATION NAME OF CHURCH         dba LOCAL CHURCH NAME         MAILING ADDRESS         CITY, STATE, ZIP CODE         CORPORATE ID (IF ANY)         WEBSITE ADDRESS (IF ANY)         IDENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         I. Is this real property owned by the church?         Yes       No         (a)       If Yes, enter the date the property was acquired:	L							
dba LOCAL CHURCH NAME   MAILING ADDRESS   CITY, STATE, ZIP CODE   CORPORATE ID (IF ANY)   WEBSITE ADDRESS (IF ANY)   IDENTIFICATION OF PROPERTY   ADDRESS OF PROPERTY (NUMBER AND STREET)     CITY, COUNTY, ZIP CODE   ADDRESS of property owned by the church?   Yes   No   (a) If Yes, enter the date the property was acquired:   Mote: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.   2. Please check the following, if applicable:   (a) The property is owned by an entity organized and operating exclusively for religious purposes.   (b) The entity is a nonprofit organization   (c) No part of the net earnings inures to the benefit of any private individual.     USE OF PROPERTY     3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?								
MAILING ADDRESS         CITY, STATE, ZIP CODE         CORPORATE ID (IF ANY)         WEBSITE ADDRESS (IF ANY)         IDENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         ASSESSOR'S PARCEL NUMBER         1. Is this real property owned by the church?         Yes, enter the date the property was acquired:         CITY, country, ZIP CODE         Assessor's PARCEL NUMBER         1. Is this real property owned by the church?         Yes, enter the date the property was acquired:         Context the date the property was acquired:         Note:       If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.         2. Please check the following, if applicable:         (a)       The property is owned by an entity organized and operating exclusively for religious purposes.         (b)       The entity is a nonprofit organization	CORPORATE OR ORGANIZATION NAME OF CHURCH							
CITY, STATE, ZIP CODE         CORPORATE ID (IF ANY)         WEBSITE ADDRESS (IF ANY)         IDENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         (a)       If Yes, enter the date the property was acquired:         (b)       If No, provide the name and address of the owner:         Note:       If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.         2. Please check the following, if applicable:       (a)         (a)       The property is owned by an entity organized and operating exclusively for religious purposes.         (b)       The entity is a nonprofit organization         (c)       No part of the net earnings inures to the benefit of any private individual.         USE OF PROPERTY       3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?	dba LOCAL CHURCH NAME							
CORPORATE ID (IF ANY)       WEBSITE ADDRESS (IF ANY)         IDENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         1. Is this real property owned by the church?         Yes         No         (a) If Yes, enter the date the property was acquired:            Enter date first used for church/school purposes:            Note: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.         2. Please check the following, if applicable:         (a)       The property is owned by an entity organized and operating exclusively for religious purposes.         (b)       The entity is a nonprofit organization         (c)       No part of the net earnings inures to the benefit of any private individual.         USE OF PROPERTY         3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?	MAILING ADDRESS							
IDENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         (a) If Yes, enter the date the property was acquired:         (b) If No, provide the name and address of the owner:         Note:         Note:         (a) If Yes, enter the date the property was acquired:         (b) If No, provide the name and address of the owner:         Note:         Note:         If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.         2. Please check the following, if applicable:         (a) The property is owned by an entity organized and operating exclusively for religious purposes.         (b) The entity is a nonprofit organization         (c) No part of the net earnings inures to the benefit of any private individual.         USE OF PROPERTY         3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?	CITY, STATE, ZIP CODE							
ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         ASSESSOR'S PARCEL NUMBER         1. Is this real property owned by the church?       Yes         No         (a) If Yes, enter the date the property was acquired:       Enter date first used for church/school purposes:         (b) If No, provide the name and address of the owner:       Note:         Note: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.         2. Please check the following, if applicable:         (a)       The property is owned by an entity organized and operating exclusively for religious purposes.         (b)       The entity is a nonprofit organization         (c)       No part of the net earnings inures to the benefit of any private individual.         USE OF PROPERTY         3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?	CORPORATE ID (IF ANY) WEBSITE ADDR	RESS (IF ANY)						
ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         ASSESSOR'S PARCEL NUMBER         1. Is this real property owned by the church?       Yes         No         (a) If Yes, enter the date the property was acquired:       Enter date first used for church/school purposes:         (b) If No, provide the name and address of the owner:       Note:         Note: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.         2. Please check the following, if applicable:         (a)       The property is owned by an entity organized and operating exclusively for religious purposes.         (b)       The entity is a nonprofit organization         (c)       No part of the net earnings inures to the benefit of any private individual.         USE OF PROPERTY         3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?								
<ul> <li>1. Is this real property owned by the church? Yes No</li> <li>(a) If Yes, enter the date the property was acquired: Enter date first used for church/school purposes:</li> <li>(b) If No, provide the name and address of the owner: Note: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.</li> <li>2. Please check the following, if applicable: <ul> <li>(a) The property is owned by an entity organized and operating exclusively for religious purposes.</li> <li>(b) The entity is a nonprofit organization</li> <li>(c) No part of the net earnings inures to the benefit of any private individual.</li> </ul> </li> <li>USE OF PROPERTY </li> <li>3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?</li> </ul>								
<ul> <li>(a) If Yes, enter the date the property was acquired: Enter date first used for church/school purposes:</li> <li>(b) If No, provide the name and address of the owner:Note: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.</li> <li>2. Please check the following, if applicable: <ul> <li>(a) The property is owned by an entity organized and operating exclusively for religious purposes.</li> <li>(b) The entity is a nonprofit organization</li> <li>(c) No part of the net earnings inures to the benefit of any private individual.</li> </ul> </li> <li>USE OF PROPERTY </li> <li>3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?</li> </ul>	CITY, COUNTY, ZIP CODE			ASSESSOR'S PARCEL NUMBER				
<ul> <li>(b) If No, provide the name and address of the owner:</li></ul>	1. Is this real property owned by the church?	No		1				
<ul> <li>2. Please check the following, if applicable: <ul> <li>(a)</li> <li>(b)</li> <li>(c)</li> <li>(c)<td colspan="8">(b) If <b>No</b>, provide the name and address of the owner:</td></li></ul></li></ul>	(b) If <b>No</b> , provide the name and address of the owner:							
3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?	<ul> <li>2. Please check the following, if applicable:</li> <li>(a) The property is owned by an entity organized <li>(b) The entity is a nonprofit organization</li> </li></ul>	and operating exclusive	ely for religious purpose					
	USE OF PROPERTY							
		xclusively for religious p	urposes?					
<ul> <li>4. Is there any portion of the property currently under construction?</li> <li>(a) Yes No If Yes, is that property intended to be used solely for religious purposes? Yes No</li> <li>(b) Date(s) of construction:</li></ul>	<ul> <li>(a) Yes No If Yes, is that property intended</li> <li>(b) Date(s) of construction:</li> </ul>	to be used solely for reli	gious purposes?	] Yes 🗌 No				
<ul> <li>5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year?</li> <li>Yes No If Yes, provide the date of completion:</li></ul>								

# THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



6.	Does the real property include property used for parking purposes? │ Yes │ No							
	If <b>Yes</b> , is all real property owned by or leased to the church, upon which exemption is claimed for parking purposes, necessarily and reasonably required for parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for <i>commercial purposes</i> ? Yes No							
	<b>Note:</b> Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.							
7.	Is there a sanctuary (church) on or adjacent to this property?							
	If <b>No</b> , a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.							
8.	Check, as applicable, the type(s) of schools being operated on this property.							
	Preschool	Kindergarten	Secondary s	chool				
	Nursery school	Elementary school	Both second	ary and college				
9.	Are bingo games being operated on Yes No	this property?						
	If Yes, a claim for Welfare Exemptio	n must be filed with the Assessor by Fe	bruary 15 each year for the p	property or portion of the property.				
10	10. Is any equipment or other property at this location being leased or rented from someone else? ☐ Yes ☐ No							
11.	If <b>Yes</b> , list in the remarks section the name and address of the owner, and the type, make, model, and serial number of the property. Note: Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes. 11. Is any portion of this property used for living quarters for any person?							
<ul> <li>Note: Living quarters are not eligible for either the Religious Exemption or the Church Exemption. The property may be eligible for the Welfare Exemption - contact the Assessor.</li> <li>12. Is any portion of this property vacant and/or unused?</li> <li>☐ Yes ☐ No If Yes, describe:</li> </ul>								
13	. Is any portion of this property being	rented to, leased to, used and/or opera	ted by a person or organizat	ion other than the claimant?				
	□ Yes □ No							
If Yes, describe that portion, its use, and provide the name and address of the lessee/operator:								
14. Has there been any change in the use of this property since 12:01 a.m., January 1 of last year? ☐ Yes ☐ No If <b>Yes</b> , describe:								
15. Remarks.								
10								
Whom should we contact during normal business hours for additional information?								
NAI	ME			TITLE				
	TIME TELEPHONE	EMAIL ADDRESS						
(		EMAIL ADDRESS						
	CERTIFICATION							
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.								
NA	ME OF PERSON MAKING CLAIM			TITLE				
SIGNATURE OF PERSON MAKING CLAIM				DATE				



## INSTRUCTIONS FOR FILING A CLAIM FOR RELIGIOUS EXEMPTION FROM PROPERTY TAX

This affidavit is required under the provisions of sections 206.1, 207, 207.1, 214.4, 251, 255, 257, 257.1, 260, 270, and 271 of the Revenue and Taxation Code.

### **GENERAL INFORMATION**

The Religious Exemption may be claimed on property owned by a religious organization and used exclusively for religious purposes. This includes religious worship and school purposes, including preschools, nursery schools, kindergartens, schools of less than collegiate grade, or schools of collegiate grade and less than collegiate grade. The exemption is also available if another church uses the property part time for religious worship and operates a school, provided that the owner church continues to conduct worship services on the property. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

### FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Religious Exemption.) Once granted, the exemption remains in effect until terminated.

### **IDENTIFICATION OF APPLICANT**

Identify the corporate or organization name of the church seeking exemption on the property. Include the mailing address, website address (if any), and corporate identification number (if any).

### **IDENTIFICATION OF PROPERTY**

Identify the location of the property for which you are seeking exemption. A separate claim form must be filed for each location.

### **USE OF PROPERTY**

Please answer all questions in this section of the claim form.

Please note that there are three exemptions that may be claimed on church property: the Church Exemption, the Religious Exemption, and the Welfare Exemption. If it does not appear that your organization qualifies under the Religious Exemption, please contact the Assessor.

The Church Exemption may be claimed on property that is owned, leased, or rented by a religious organization and **used exclusively for religious worship services**. The Church Exemption is the most restrictive of the three exemptions available to a church since the organization's property must be used solely for religious worship and other activities reasonably necessary for the accomplishment of the church's religious purposes. The welfare exemption may be claimed on property that is used for other than religious worship and schools, such as housing for clergy, bingo, a convent or a retreat, summer camp, or if the church property is used regularly by a charitable organization.

