EF-263-C-R02-0611-05000480-1 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





# Larie Durham Calaveras County Assessor

891 Mountain Ranch Road San Andreas, CA 95249 209.754.6356 assessorpublic@co.calaveras.ca.us

		To receive the full exemption, this claim must
<u></u>		be filed with the Assessor by February 15.
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 PARCEL NUMBER
<b>USE OF PROPERTY</b> Check and state the prime The exemption claim is made for the following proper		, please attach a list that clearly identifies the
PROPERTY TYPE	PRIMARY USE(S)	INCIDENTAL USE
Land		
☐ Buildings and Improvements		
Personal Property		
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION		
MAILING ADDRESS CI		CITY, STATE, ZIP CODE
·	and operating the leased property.	
An amazvit mast be attached in w	CERTIFICATION	es the property for exempt purposes.
I certify (or declare) under penalty of perjury under the accompanying statements or de		
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 QUALIFYING F	PUBLIC SCHOOL LESSEE		
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
✓ Check the type of	qualifying use of the property		
☐ PUBLIC SCHOOL ☐ STATE		STATE UNIVERSITY	
COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA	
☐ STATE C	OLLEGE		
NAME OF CHURCH			
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
DATE LEASE SIGNED		CO	OMMENCEMENT DATE OF LEASE
	THE ASSESSOR	 R MAY REQUEST A COPY OF THE LEASE AGREEMENT	
The following property etc. Attach a separate	y is leased as of January 1 of this listing if necessary.	year. If personal property is being leased, indica	ate the type, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL) PROPERTY DESCRIPTION			
	respect to lessees that are pol npt government entity leasing th	itical subdivisions of the state, the property i e same.	s located within the boundaries of the
secti If <b>Ye</b> affida	on 512 of the Internal Revenue <b>s</b> , a copy of the institution's mo	a student bookstore that generates unrelated Code. ost recent tax return filed with the Internal R ed by establishing a ratio of the unrelated busi	evenue Service must accompany this
		CERTIFICATION	
		laws of the State of California that the foregoing uments, is true and correct to the best of my kno	
SIGNATURE OF PERSON MAKING CLAIM			DATE
NAME OF PERSON MAKING	CLAIM		TITLE
EMAIL ADDRESS			DAYTIME TELEPHONE ( )

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

