EF-267-S-R11-0512-08000040-1 BOE-267-S (P1) REV. 11 (05-12)

### **RELIGIOUS EXEMPTION**



County of Del Norte 981 H Street, Suite 120 Crescent City, CA 95531

Jennifer Perry, Assessor

Telephone: (707) 464-7200

This claim is filed for fiscal (Example: a person filing a timely enter "2011-2012.")			
NAME AND MAILING ADDR	RESS is to the printed name and mailing address.)		
F		FOR ASSESSOR'S USE ONLY	
		Received by	
		of on (county or city) (date)	
L			
IDENTIFICATION OF APPLICA	NT		
CORPORATE OR ORGANIZATION NA	ME OF CHURCH		
dba LOCAL CHURCH NAME			
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
CORPORATE ID (IF ANY)	WEBSITE ADDRESS (IF ANY)		
IDENTIFICATION OF PROPER	TY		
ADDRESS OF PROPERTY (NUMBER	AND STREET)		
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER	
Is this real property owned by	the church?	1	

Note: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.

\_\_\_\_\_\_ Enter date first used for church/school purposes: \_\_

**USE OF PROPERTY** 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?

(c) No part of the net earnings inures to the benefit of any private individual.

4. Is there any portion of the property currently under construction?

(a) If **Yes**, enter the date the property was acquired: \_\_ (b) If No, provide the name and address of the owner:

2. Please check the following, if applicable:

Yes No If **No**, explain:

(b) The entity is a nonprofit organization

(a) Yes No If **Yes**, is that property intended to be used solely for religious purposes? Yes No

(a) The property is owned by an entity organized and operating exclusively for religious purposes.

(b) Date(s) of construction: \_

(c) Please describe new construction activity:

5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year?

Yes No If **Yes**, provide the date of completion:

(a) Date the new construction was put to exempt use:

(b) Describe the use of this property:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



6.	Does the real property include property	erty used for parking purposes?						
	Yes No							
	If Yes, is all real property owned by or leased to the church, upon which exemption is claimed for parking purposes, necessarily and reasonab required for parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other time							
	used for <i>commercial purposes</i> ?	Yes No	· -					
	Note: Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ord							
7		ecessary costs of operating and maintaining the property for parking purposes.  there a sanctuary (church) on or adjacent to this property?						
١.	Yes No							
	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 propert							
8.		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	this property?						
☐ Yes ☐ No								
	If Yes, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.							
10.	0. Is any equipment or other property at this location being leased or rented from someone else?							
☐ Yes ☐ No								
		name and address of the owner, and the						
11.	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?							
	Yes No If <b>Yes</b> , describe:	2 4						
	Note: Living quarters are not eligible	for either the Religious Exemption or the	Church Exemption. The pro	operty may be eligible for the Welfare				
	Exemption - contact the Assessor.							
12.	. Is any portion of this property vacant	t and/or unused?						
	Yes No If <b>Yes</b> , describe:							
13.	. Is any portion of this property being	rented to, leased to, used and/or operated	d by a person or organizati	on other than the claimant?				
	☐ Yes ☐ No	•						
	If <b>Yes</b> , 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.							
	Whom should we contact during normal business hours for additional information?							
NAI	ME			TITLE				
DAY	YTIME TELEPHONE	EMAIL ADDRESS						
(	)							
`	•	CERTIFICATION						
1	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.							
NIA	Including any accompanying sta	Title						
INAI	VIL OF FERNOUS INFANTING CLATIN			11122				
SIG	NATURE 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.

