EF-263-C-R02-0611-13000777-1 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

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)



Robert Menvielle Imperial County Assessor

940 W. Main Street Suite 115 El Centro, CA 92243 Main Office: (442) 265-1300 Website: assessor.imperialcounty.org

L	_		•	tion, this claim must r by February 15.
IDENTIFICATION OF APPLICANT LESSOR'S CHURCH OR ORGANIZATION NAME				
ELEGICITOR ON ONO, WILL WHOM WILL				
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 PARC	EL NUMBER
PROPERTY TYPE	property and the name and addr PRIMARY USE(S)	ress of the les		AL USE
PROPERTY TYPE	PRIMARY USE(S)	INCIDENTAL USE		
Land				
☐ Buildings and Improvements				
☐ Personal Property				
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION				
MAILING ADDRESS CITY			, STATE, ZIP CODE	
Yes No The total income received by the chand usual expenses in maintaining	hurch in the form of rents, fees, or c and operating the leased property		the lease does no	ot exceed the ordinary
An affidavit must be attached in w	hich the lessee declares it us	ses the pro	perty for exem	npt purposes.
	CERTIFICATION			
I certify (or declare) under penalty of perjury under the accompanying statements or de	e laws of the State of California that t ocuments, is true and correct to the b			
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 PU	JBLIC SCHOOL LESSEE		
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
Check the type of C	qualifying use of the property CHOOL	STATE UNIVERSITY	
☐ COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA	
STATE CO	DLLEGE		
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
DATE LEASE SIGNED		CC	DMMENCEMENT DATE OF LEASE
	THE ASSESSOR	MAY REQUEST A COPY OF THE LEASE AGREEMENT	
The following property etc. Attach a separate		year. If personal property is being leased, indica	te the type, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)			
	respect to lessees that are poli pt government entity leasing the	itical subdivisions of the state, the property i e same.	s located within the boundaries of the
sectio If Yes affida	n 512 of the Internal Revenue (a student bookstore that generates unrelated Code. Ost recent tax return filed with the Internal Red by establishing a ratio of the unrelated busi	evenue Service must accompany this
		CERTIFICATION	
		aws 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 C	LAIM		TITLE
EMAIL ADDRESS			DAYTIME TELEPHONE

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