263-C-R02-0611-14000579-1 -263-C (P1) REV. 02 (06-11)		STATE OF		County of Inyo Dave Stottlemyre, Assessor PO Box J		
CHURCH LESSORS' EXEMPTION CLAIM		S.	Independence, CA 760 878-0302 Pho			
PROPERTY LEASED BY A CHURCH TO A P SCHOOL, COMMUNITY COLLEGE, STATE ( STATE UNIVERSITY, INCLUDING THE UNIV CALIFORNIA, USED JOINTLY WITH A CHUF	COLLEGE, OR ERSITY OF	TPORSU	inyoassessor@iny			
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and in	nailing address)	7				
L		_		exemption, this claim mus ssessor 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)						
ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE			ASSESSOF	FISCAL YEAR OF CLAI 20 20 'S PARCEL NUMBER		
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## 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

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