263-C-R02-0611-20000550-1 -263-C (P1) REV. 02 (06-11) CHURCH LESSORS' EXEMPTION CLAI PROPERTY LEASED BY A CHURCH TO A PU SCHOOL, COMMUNITY COLLEGE, STATE C STATE UNIVERSITY, INCLUDING THE UNIVE	UBLIC COLLEGE, OR	Made 200 W Mader Phone Fax: (5	t Frazier era County Assessor /est 4th Street ra, CA 93637-3548 e: (559) 675-7710 559) 675-7654 maderacounty.com/government/assessor
CALIFORNIA, USED JOINTLY WITH A CHUR			
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and m Г	nailing address)		
L	L		ve the full exemption, this claim mus with the Assessor by February 15.
	_	be med v	
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 CLAII
ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the p The exemption claim is made for the following pro	property and the name	properties, please atta	20 20 ASSESSOR'S PARCEL NUMBER
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ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         USE OF PROPERTY       ✓ Check and state the p         The exemption claim is made for the following pro         PROPERTY TYPE         Land         Buildings and Improvements         Personal Property         NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION         MAILING ADDRESS         Yes       No         The total income received by th and usual expenses in maintai         An affidavit must be attached i         I certify (or declare) under penalty of perjury unde accompanying statements         SIGNATURE OF PERSON MAKING CLAIM	operty: (if there are numerous p property and the name PRIMARY USE(S) he church in the form of rents, f ining and operating the leased in which the lessee declar CERTIFICATION er the laws of the State of Califor	city, state in the second	ASSESSOR'S PARCEL NUMBER  ASSESSOR'S PARCEL NUMBER  INCIDENTAL USE  INCIDENTAL USE  STATE, ZIP CODE  the lease does not exceed the ordinar  operty for exempt purposes.  g and all information hereon, including an nowledge and belief. DATE DATE



## 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 QUALIF	YING PU	BLIC SCHOOL LESSEE					
MAILING ADDRES	S						
CITY, STATE, ZIP C	CODE						
Check the ty	/pe of q	ualifying use of the property					
PUBLIC SCHOOL     STATE UNIVERSITY			STATE UNIVERSITY				
COMMUNITY COLLEGE			UNIVERSITY OF CALIFORNIA				
STA	ATE CC	LLEGE					
NAME OF CHURCI	H						
MAILING ADDRES	S						
CITY, STATE, ZIP C	CODE						
DATE LEASE SIGNED				COMMENC	COMMENCEMENT DATE OF LEASE		
		THE ASSESSOR	 MAY REQUEST A COPY OF THE LEASE AGREEME!	NT			
		is leased as of January 1 of this isting if necessary.	year. If personal property is being leased, ind	icate the ty	ype, make, model, serial number,		
PROPERTY T (REAL OR PERS			PROPERTY DESCRIPTION				
🗌 Yes 🗌 No		espect to lessees that are pol ot government entity leasing the	itical subdivisions of the state, the propert	y is locate	ed within the boundaries of the		
🗌 Yes 🗌 No		• • •	a student bookstore that generates unrelate	ed busine:	ss taxable income as defined in		
	sectio	n 512 of the Internal Revenue	Code.				
			ost recent tax return filed with the Internal ed by establishing a ratio of the unrelated bu				
		income.	, , , , , , , , , , , , , , , , , , ,				
			CERTIFICATION				
I certify (or decla			aws of the State of California that the foregoir uments, is true and correct to the best of my k				
SIGNATURE OF PERSON MAKING CLAIM							
NAME OF PERSON MAKING CLAIM				TITLE			
EMAIL ADDRESS				DAYTIM	TELEPHONE		
				(	)		
		THIS DOCUME	NT IS SUBJECT TO PUBLIC INSPEC	TION			

