263-C-R02-0611-21000766-1 -263-C (P1) REV. 02 (06-11)	Country	Assessor-Recorder-County Clerk COUNTY OF MARIN
CHURCH LESSORS' EXEMPTION CLAI	M	EXEMPTIONS DIVISION P.O. Box C
PROPERTY LEASED BY A CHURCH TO A PU SCHOOL, COMMUNITY COLLEGE, STATE C STATE UNIVERSITY, INCLUDING THE UNIVE CALIFORNIA, USED JOINTLY WITH A CHUR	OLLEGE, OR ERSITY OF	Civic Center Branch San Rafael, CA 94913 (415) 473-3794 www.marincounty.gov
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and ma	ailing address)	
L		To receive the full exemption, this claim mus 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 CLAIN 20 20 ASSESSOR'S PARCEL NUMBER
ADDRESS OF PROPERTY (NUMBER AND STREET)		20 20
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ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY  C Check and state the p The exemption claim is made for the following pro PROPERTY TYPE Land PROPERTY TYPE Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION MAILING ADDRESS Yes No The total income received by th and usual expenses in maintain	poperty: (if there are numerous property property and the name and a PRIMARY USE(S) the church in the form of rents, fees, ning and operating the leased prop	20 20         ASSESSOR'S PARCEL NUMBER         of the property.         erties, please attach a list that clearly identifies the address of the lessee)         INCIDENTAL USE         CITY, STATE, ZIP CODE         or charges from the lease does not exceed the ordinary
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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

NAME OF QUALIFYING	g pue	BLIC SCHOOL LESSEE					
MAILING ADDRESS							
CITY, STATE, ZIP COD	E						
Check the type	of qı	alifying use of the property					
PUBLIC SCHOOL     STATE UNIVERSITY							
	IUNI	TY COLLEGE	UNIVERSITY OF CALIFORNIA	١			
STATE	COL	LEGE					
NAME OF CHURCH							
MAILING ADDRESS							
CITY, STATE, ZIP CODI	E						
DATE LEASE SIGNED				COMM	COMMENCEMENT DATE OF LEASE		
		THE ASSESSOR	MAY REQUEST A COPY OF THE LEASE A	AGREEMENT			
The following properetc. Attach a separate			year. If personal property is being lea	ased, indicate	the ty	pe, make, model, serial number,	
PROPERTY TYPE (REAL OR PERSONAL)			PROPERTY DESCRIPT	ΓΙΟΝ			
		espect to lessees that are poli t government entity leasing the	tical subdivisions of the state, the	e property is lo	ocate	d within the boundaries of the	
			a student bookstore that generates	s unrelated but	sines	s taxable income as defined in	
		512 of the Internal Revenue C a copy of the institution's mo	Code. st recent tax return filed with the	Internal Reve	enue	Service must accompany this	
affi	idavi		ed by establishing a ratio of the unre				
			CERTIFICATION				
I certify (or declare)			aws of the State of California that the iments, is true and correct to the bes				
SIGNATURE OF PERSON MAKING CLAIM				DA	ATE		
NAME OF PERSON MAKIN	NG CLA	AIM		ווד	TLE		
EMAIL ADDRESS				DA	AYTIME	TELEPHONE	
				(		)	
		THIS DOCUME	NT IS SUBJECT TO PUBLIC I		N	)	

