263-C-R02-0611-21000550-1 -263-C (P1) REV. 02 (06-11)	COUNT	ASSESSOR-RECORDER-COUNTY CLER EXEMPTIONS DIVISION
CHURCH LESSORS' EXEMPTION CLAIR	M	PO Box C, Civic Center Branch San Rafael, CA 94913
PROPERTY LEASED BY A CHURCH TO A PU SCHOOL, COMMUNITY COLLEGE, STATE CO STATE UNIVERSITY, INCLUDING THE UNIVE CALIFORNIA, USED JOINTLY WITH A CHURC	OLLEGE, OR ERSITY OF	PH (415) 473-3794 FAX (415) 473-6542 www.marincounty.gov
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and ma		
		To receive the full exemption, this claim must
L	L	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		
IDENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET)		FISCAL YEAR OF CLAIM 20 20
ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the p	rimary and incidental qualifying us operty: (if there are numerous pro property and the name ar	20 20         ASSESSOR'S PARCEL NUMBER         ses of the property.         operties, please attach a list that clearly identifies the
ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the p	operty: (if there are numerous pro	20 20         ASSESSOR'S PARCEL NUMBER         ses of the property.         operties, please attach a list that clearly identifies the
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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	operty: (if there are numerous pro property and the name ar	20 20         ASSESSOR'S PARCEL NUMBER         ses of the property.         operties, please attach a list that clearly identifies the nd address of the lessee)
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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 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 maintair	poperty: (if there are numerous pro property and the name ar PRIMARY USE(S) the church in the form of rents, fee ning and operating the leased pu n which the lessee declare	20 20         ASSESSOR'S PARCEL NUMBER         ses of the property.         operties, please attach a list that clearly identifies the         address of the lessee)         INCIDENTAL USE         CITY, STATE, ZIP CODE         es, or charges from the lease does not exceed the ordinary
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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 PROPERTY TYPE Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION MAILING ADDRESS Yes No The total income received by th and usual expenses in maintair An affidavit must be attached in I certify (or declare) under penalty of perjury unde accompanying statements c SIGNATURE OF PERSON MAKING CLAIM	poperty: (if there are numerous pro property and the name ar PRIMARY USE(S) e church in the form of rents, fee ning and operating the leased pu n which the lessee declare <u>CERTIFICATION</u> or the laws of the State of Californi	20 20         ASSESSOR'S PARCEL NUMBER         ses of the property.         operties, please attach a list that clearly identifies the hd address of the lessee)         INCIDENTAL USE         INCIDENTAL USE         CITY, STATE, ZIP CODE         es, or charges from the lease does not exceed the ordinary roperty.         es it uses the property for exempt purposes.         ia that the foregoing and all information hereon, including any to the best of my knowledge and belief.         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 QUALIFYI	NG PU	BLIC SCHOOL LESSEE			
MAILING ADDRESS					
CITY, STATE, ZIP CO	DE				
Check the typ	e of q	ualifying use of the property			
PUBLIC SCHOOL			STATE UNIVERSITY		
COMMUNITY COLLEGE			UNIVERSITY OF CALIFORNIA		
STAT	E CO	LLEGE			
NAME OF CHURCH					
MAILING ADDRESS					
CITY, STATE, ZIP CO	DE				
DATE LEASE SIGNED				COMMENC	EMENT DATE OF LEASE
		THE ASSESSOR	MAY REQUEST A COPY OF THE LEASE AGREEMEN	NT	
		s leased as of January 1 of this y sting if necessary.	year. If personal property is being leased, ind	icate the ty	pe, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)			PROPERTY DESCRIPTION		
		espect to lessees that are poli t government entity leasing the	tical subdivisions of the state, the property same.	y is locate	d within the boundaries of the
		• • •	a student bookstore that generates unrelate	ed busines	s taxable income as defined in
		1 512 of the Internal Revenue (	Code. st recent tax return filed with the Internal	Revenue	Service must accompany this
			ed by establishing a ratio of the unrelated bu		
g	ross i	ncome.			
			CERTIFICATION		
I certify (or declare			aws of the State of California that the foregoin iments, is true and correct to the best of my k		
SIGNATURE OF PERSON MAKING CLAIM				DATE	
NAME OF PERSON MAKING CLAIM			TITLE		
EMAIL ADDRESS				DAYTIME	TELEPHONE
				(	)
		THIS DOCUMEN	NT IS SUBJECT TO PUBLIC INSPEC	TION	

