EF-263-C-R03-0522-21000182-1

BOE-263-C (P1) REV. 03 (05-22)

### **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)



# SHELLY SCOTT ASSESSOR-RECORDER-COUNTY CLERK

EXEMPTIONS DIVISION PO Box C, Civic Center Branch San Rafael, CA 94913 PH (415) 473-3794 FAX (415) 473-6542 www.marincounty.gov

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				ion, this claim must	
L	╛	be flied with t	ine Assessor	by February 15.	
If you no longer seek an exemption at this location	, check here  Sign and return this form	n to the Assesso	r. Date vacate	d:	
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 CLAIM 20 - 20	
CITY, COUNTY, ZIP CODE		ASS	ESSOR'S PARCE	L NUMBER	
USE OF PROPERTY    ✓ Check and state the primary and incidental qualifying uses of the pro  The exemption claim is made for the following property: (if there are numerous properties, pleated property and the name and address of the property and the name and the name and the name an			lease attach a list that clearly identifies the		
Buildings and Improvements					
Personal Property					
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION					
MAILING ADDRESS CIT			CITY, STATE, ZIP CODE		
Yes No The total income received by the and usual expenses in maintain	e church in the form of rents, fees, or ching and operating the leased property.	arges from the I	lease does no	t exceed the ordinary	
An affidavit must be attached in v	which the lessee declares it uses	the property	for exempt	purposes.	
	CERTIFICATION				
I certify (or declare) under penalty of perjury under accompanying statements of	r the laws of the State of California that the or documents, is true and correct to the be				
SIGNATURE OF PERSON MAKING CLAIM		DAT	E		
NAME OF PERSON MAKING CLAIM		TITL	.E		
EMAIL ADDRESS		DAY	TIME TELEPHONE		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



EF-263-C-R03-0522-2100018

## 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.



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## **RETURN THIS** AFFIDAVIT TO LESSOR

## AFFIDAVIT FOR EXECUTION BY QUALIFYING PUBLIC SCHOOL LESSEES

NAME OF QUALIFY	YING PU	BLIC SCHOOL LESSEE			
MAILING ADDRES	S				
CITY, STATE, ZIP C	CODE				
Check the ty	/pe of q	ualifying use of the prope	rty		
	BLIC SO		STATE UNIVERSITY		
COMMUNITY COLLEGE		UNIVERSITY OF CALIFORM	NIA		
STA	ATE CO	LLEGE			
NAME OF CHURCI	Н				
MAILING ADDRES	S				
CITY, STATE, ZIP C	CODE				
DATE LEASE SIGN	NED			C	OMMENCEMENT DATE OF LEASE
		THE ASS	ESSOR MAY REQUEST A COPY OF THE LEAS	E AGREEMENT	
		s leased as of January 1 sting if necessary.	of this year. If personal property is being	leased, indica	ate the type, make, model, serial number
PROPERTY TYPE (REAL OR PERSONAL)			PROPERTY DESCR	IPTION	
☐ Yes ☐ No		espect to lessees that a to government entity leas		the property	is located within the boundaries of the
☐ Yes ☐ No	section If Yes,	n 512 of the Internal Rev a copy of the institutio	renue Code. n's most recent tax return filed with tl	he Internal R	business taxable income as defined in Revenue Service must accompany this iness taxable income to the bookstore's
	gross i	ncome.			
			CERTIFICATION		
I certify (or decla			er the laws of the State of California that or documents, is true and correct to the l		and all information hereon, including any owledge and belief.
SIGNATURE OF PERS	SON MAKI	NG CLAIM			DATE
NAME OF PERSON M	IAKING CL	AIM			TITLE
EMAIL ADDRESS					DAYTIME TELEPHONE
					( )

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