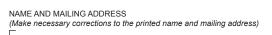
EF-263-C-R02-0611-23000487-1 BOE-263-C (P1) REV. 02 (06-11)

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





Katrina Bartolomie MENDOCINO COUNTY ASSESSOR

501 Low Gap Road, Room 1020 Ukiah, CA 95482 Telephone: (707) 234-6800 Fax: (707) 463-6597

		To manadis	- 4h - 6 - 11	ion dein alsim massat		
L	٦		To receive the full exemption, this claim must 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 CLAIM 20 – 20		
CITY, COUNTY, ZIP CODE			ASSESSOR'S PARCI	EL NUMBER		
PROPERTY TYPE	PROPERTY TYPE PRIMARY USE(S) INCIDENT I					
PROPERTY TYPE			INCIDENTA	AL USE		
Land						
☐ Buildings and Improvements						
Personal Property						
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION						
MAILING ADDRESS	CITY, S	STATE, ZIP CODE				
Yes No The total income received by the c and usual expenses in maintaining			the lease does no	t exceed the ordinary		
An affidavit must be attached in v		uses the pro	perty for exem	pt purposes.		
I certify (or declare) under penalty of perjury under th	CERTIFICATION The laws of the State of California that	t the foregoing	and all information	hereon including any		
	locuments, is true and correct to the					
SIGNATURE OF PERSON MAKING CLAIM			DATE			
NAME OF PERSON MAKING CLAIM			TITLE			
EMAIL ADDRESS			DAYTIME TELEPHONE			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



EF-263-C-R02-0611-230004

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 QUALIFY	YING PUE	LIC SCHOOL LESSEE								
MAILING ADDRESS	S									
CITY, STATE, ZIP C	ODE									
Check the ty	pe of qu	alifying use of the p	property							
PUE	BLIC SC	HOOL		☐ STATE UNIVERSITY						
☐ COMMUNITY COLLEGE				UNIVERSITY	F CALIFORNIA					
	TE COL	LEGE								
NAME OF CHURCH	1									
MAILING ADDRESS	S									
CITY, STATE, ZIP C	ODE									
DATE LEASE SIGN	IED					COI	MMENC	EMENT DA	TE OF LEAS	E
		TH	E ASSESSOR N	MAY REQUEST A COP	Y OF THE LEASE AGRE	EMENT				
		leased as of Janua sting if necessary.	ary 1 of this y	ear. If personal pro	perty is being leased	, indicate	e the ty	rpe, make	, model, se	erial number,
PROPERTY TYPE (REAL OR PERSONAL)			PRO	PERTY DESCRIPTION						
		spect to lessees t			of the state, the pro	perty is	locate	d within	the bound	aries of the
					that generates unre	elated b	usines	s taxable	income a	s defined in
	section	512 of the Interna	I Revenue C	ode.	n filed with the Inte					
	affidavi	t. Property taxes ar			ratio of the unrelate					
	gross ir	ncome.								
1				CERTIFICA						
і сепіту (ог аесіа					California that the fore correct to the best of					nciuaing any
SIGNATURE OF PERS	SON MAKIN	G CLAIM					DATE			
NAME OF PERSON MA	AKING CLA	AIM					TITLE			
EMAIL ADDRESS							DAYTIME	TELEPHONE		
							()		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

