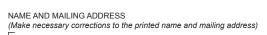
EF-263-C-R02-0611-23000300-1 BOE-263-C (P1) REV. 02 (06-11)

# **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

L		To receive the full exer be filed with the Asses	nption, this claim must sor 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 PA	
The exemption claim is made for the following proper	property and the name and address	s of the lessee)	
PROPERTY TYPE	PRIMARY USE(S)	INCIDE	NTAL USE
☐ Buildings and Improvements			
Personal Property  NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION			
MAILING ADDRESS	CITY, STATE, ZIP CODE		
	0, 02, 2 0022		
☐ Yes ☐ No The total income received by the cand usual expenses in maintaining	hurch in the form of rents, fees, or chag and operating the leased property.	irges from the lease does	not exceed the ordinary
An affidavit must be attached in v	hich the lessee declares it use	s the property for ex	empt purposes.
	CERTIFICATION		
I certify (or declare) under penalty of perjury under th accompanying statements or d	e laws of the State of California that the ocuments, is true and correct to the bes		
SIGNATURE OF PERSON MAKING CLAIM		DATE	
NAME OF PERSON MAKING CLAIM		TITLE	
EMAIL ADDRESS		DAYTIME TELEPH	ONE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



#### 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 QUALIFYIN	NG PUBL	IC SCHOOL LESSEE									
MAILING ADDRESS											
CITY, STATE, ZIP COI	DDE										
		lifying use of the pr	roperty								
☐ PUBLIC SCHOOL				STATE UNIVERSITY							
COMMUNITY COLLEGE			UNIVERS	SITY OF CA	ALIFORNIA						
NAME OF CHURCH	E COLL	.EGE									
MAILING ADDRESS											
CITY, STATE, ZIP COI	DDE										
DATE LEASE SIGNED					(	COMMENCEMENT DATE OF LEASE					
-		THE	ASSESSOR	MAY REQUEST	A COPY OF 1	THE LEASE AG	GREEMEN	T			
The following propetc. Attach a separ		eased as of Januaring if necessary.	ry 1 of this y	year. If person	al property	is being leas	sed, indic	cate the t	ype, mak	e, model,	serial number,
PROPERTY TYPE (REAL OR PERSONAL) PROPERTY DESCRIPTION					ON						
		pect to lessees the			ions of the	state, the	property	is locate	ed within	the bour	ndaries of the
Yes No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as								as defined in			
		512 of the Internal copy of the institute.			return file	d with the I	nternal I	Revenue	Service	must ac	company this
af		Property taxes are									
				CERTI	FICATION	N					
I certify (or declare		penalty of perjury i									including any
SIGNATURE OF PERSON	N MAKING	CLAIM						DATE			
NAME OF PERSON MAK	KING CLAII	И						TITLE			
EMAIL ADDRESS								DAYTIME (	TELEPHO!	NE	

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