263-C-R02-0611-24000737-1 -263-C (P1) REV. 02 (06-11)			MATT H. MAY, AS 2222 M STREET	ITY ASSESSOR
CHURCH LESSORS' EXEMPTION CLA	im 🔰		MERCED, CA 95340 TELEPHONE (209) 385	5-7631
PROPERTY LEASED BY A CHURCH TO A P SCHOOL, COMMUNITY COLLEGE, STATE C STATE UNIVERSITY, INCLUDING THE UNIV CALIFORNIA, USED JOINTLY WITH A CHUR	COLLEGE, OR ERSITY OF		FAX (209) 725-3956 www.co.merced.ca.us\a	
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and n	nailing address)	7		
L			To receive the full exen be filed with the Asses	•
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 CLA
ADDRESS OF PROPERTY (NUMBER AND STREET)			ASSESSOR'S PA	FISCAL YEAR OF CLA 20 20 RCEL NUMBER
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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 PUI	BLIC SCHOOL LESSEE			
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
Check the type of qu	ualifying use of the property			
	CHOOL	STATE UNIVERSITY		
	TY COLLEGE	UNIVERSITY OF CALIFORNIA		
	LLEGE			
NAME OF CHURCH				
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
DATE LEASE SIGNED			COMMENC	EMENT DATE OF LEASE
	THE ASSESSOF	R MAY REQUEST A COPY OF THE LEASE AGR	EEMENT	
The following property is etc. Attach a separate li		year. If personal property is being lease	d, indicate the t	ype, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)		PROPERTY DESCRIPTION	1	
	espect to lessees that are po t government entity leasing th	litical subdivisions of the state, the pr	operty is locate	ed within the boundaries of the
•	с , с	a student bookstore that generates ur	related busine	ss taxable income as defined in
section	512 of the Internal Revenue	Code.		
		ost recent tax return filed with the Int ned by establishing a ratio of the unrela		
	ncome.	<u>.</u>		
		CERTIFICATION		
		laws of the State of California that the fo cuments, is true and correct to the best o		
SIGNATURE OF PERSON MAKIN			DATE	
NAME OF PERSON MAKING CL.	AIM		TITLE	
	·			
EMAIL ADDRESS			DAYTIME (E TELEPHONE
	THIS DOCUME	INT IS SUBJECT TO PUBLIC INS		/

