EF-263-C-R03-0522-27000032-1

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)



# **Xochitl Marina Camacho Monterey County Assessor**

P. O. Box 570 Salinas, CA 93902-0570 Phone: (831) 755-5035 Fax: (831) 755-5435 assessor@co.monterey.ca.us

				tion, this claim mus
L		be filed v	vitn the Assesso	or by February 15.
If you no longer seek an exemption at this location	n, check here 🔲 Sign and return this form	to the Ass	essor. Date vacat	ed:
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 PARC	
The exemption claim is made for the following pro	pperty: (if there are numerous properties, property and the name and addres  PRIMARY USE(S)		ssee)	
Land	PRIMART USE(S)		INCIDENTAL USE	
☐ Buildings and Improvements				
Personal Property				
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION				
MAILING ADDRESS		CITY, STATE, ZIP CODE		
Yes No The total income received by the and usual expenses in maintain	ne church in the form of rents, fees, or cha ning and operating the leased property.	rges from	the lease does no	ot exceed the ordinary
An affidavit must be attached in	which the lessee declares it uses	the prop	erty for exemp	t purposes.
	CERTIFICATION			
I certify (or declare) under penalty of perjury under accompanying statements of	er the laws of the State of California that the or documents, is true and correct to the bes			
SIGNATURE OF PERSON MAKING CLAIM			DATE	
NAME OF PERSON MAKING CLAIM			TITLE	
EMAIL ADDRESS			DAYTIME TELEPHONE ( )	<u> </u>

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 QUALIF	YING PUBLIC SCHOOL LESSEE		
MAILING ADDRES	S		
CITY, STATE, ZIP	CODE		
Check the t	ype of qualifying use of the pro	opertv	
□ PUBLIC SCHOOL □ STATE UNIVERSITY			
COMMUNITY COLLEGE UNIVERSITY C		UNIVERSITY OF CALIFORNIA	
□st	ATE COLLEGE		
NAME OF CHURC	Н		
MAILING ADDRES	S		
CITY, STATE, ZIP	CODE		
DATE LEASE SIGN	E LEASE SIGNED COMMENCEMENT DATE OF LEASE		COMMENCEMENT DATE OF LEASE
-	THE	ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMEN	Т
	roperty is leased as of January parate listing if necessary.	y 1 of this year. If personal property is being leased, indic	cate the type, make, model, serial number,
PROPERTY T	YPE PROPERTY DESCRIPTION		
(112.12.0111.2110	, , , , , , , , , , , , , , , , , , , ,		
☐ Yes ☐ No	With respect to lessees that exempt government entity I	at are political subdivisions of the state, the property leasing the same.	is located within the boundaries of the
☐ Yes ☐ No	section 512 of the Internal F	nereof, is a student bookstore that generates unrelate Revenue Code. ution's most recent tax return filed with the Internal	
	affidavit. Property taxes are gross income.	determined by establishing a ratio of the unrelated but	siness taxable income to the bookstore's
		CERTIFICATION	
I certify (or decl		under the laws of the State of California that the foregoing nts or documents, is true and correct to the best of my ki	
SIGNATURE OF PER	SON MAKING CLAIM		DATE
NAME OF PERSON N	NAKING CLAIM		TITLE
EMAIL ADDRESS			DAYTIME TELEPHONE
			( )

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