EF-267-S-R11-0512-30001002-1 BOE-267-S (P1) REV. 11 (05-12)

RELIGIOUS EXEMPTION



This claim is filed for fiscal year 20 ____ - 20 (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

Claude Parrish Orange County Assessor

500 S. Main Street, First Floor, Suite 103 Orange, CA 92868-4512 P.O. Box 628 Santa Ana, CA 92702-0628 (714) 834-2779 www.ocassessor.gov

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)		
F	乛	FOR ASSESSOR'S USE ONLY
		Received by
		(Assessor's designee)
		ofon(date)
IDENTIFICATION OF APPLICANT		
CORPORATE OR ORGANIZATION NAME OF CHURCH		
dba LOCAL CHURCH NAME		
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
CORPORATE ID (IF ANY) WEBSITE ADDRESS (IF ANY)		
IDENTIFICATION OF PROPERTY		
ADDRESS OF PROPERTY (NUMBER AND STREET)		
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
1. Is this real property owned by the church?		'
(a) If Yes , enter the date the property was acquired:	Ente	ter date first used for church/school purposes:
(b) If No , provide the name and address of the owner:		
Note: If the owner is not another church, a Church or Welfare E	emption	Claim form must be filed. Contact the Assessor.
2. Please check the following, if applicable:	a ovoluoivo	valy for religious purposes
(a) The property is owned by an entity organized and operating(b) The entity is a nonprofit organization	exclusive	ely for religious purposes.
(c) No part of the net earnings inures to the benefit of any priva	ate individu	lual.
USE OF PROPERTY		
3. Are all buildings, equipment, and land claimed used exclusively for r ☐ Yes ☐ No If No , explain:	eligious pu	ourposes?
4. Is there any portion of the property currently under construction? (a) Yes No If Yes , is that property intended to be used solution Date(s) of construction: (c) Please describe new construction activity:	ely for reliç	ligious purposes?
 5. Has any new construction been completed on this property since Ja Yes No If Yes, provide the date of completion:		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



6.	Does the real property include property used for parking purposes? ☐ Yes ☐ No						
	Yes, is all real property owned by or leased to the church, upon which exemption is claimed for parking purposes, necessarily and reasonable quired for parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other time sed for commercial purposes? Yes No						
	Note: Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.						
7.	Is there a sanctuary (church) on or a	anctuary (church) on or adjacent to this property?					
	Yes No No, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the prop						
8.	•	schools being operated on this property.	any to each year to the property of portion	r or the property.			
	Preschool	☐ Kindergarten	Secondary school				
	☐ Nursery school	☐ Elementary school	☐ Both secondary and college				
9.	Are bingo games being operated on	this property?					
	Yes No						
10	-	n for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property. The property at this location being leased or rented from someone else?					
10.	Yes No						
			e type, make, model, and serial number of tl				
11	Note: Leased personal property is e Is any portion of this property used f		personal property is used exclusively for relig	gious purposes.			
11.	Yes No If Yes , describe:	or living quarters for any person?					
		for either the Religious Exemption or the	Church Exemption. The property may be eli	igible for the Welfare			
12	Exemption - contact the Assessor. Is any portion of this property vacan	t and/or unused?					
12.	Yes No If Yes , describe:	a dilator dilatod .					
13. Is any portion of this property being rented to, leased to, used and/or operated by a person or organization other than the claimant?							
10.	Yes No	Torrica to, leaded to, adea aria, or operation	a by a person or organization other than the	o dannant.			
	If Yes , describe that portion, its use, and provide the name and address of the lessee/operator:						
14. Has there been any change in the use of this property since 12:01 a.m., January 1 of last year?							
	☐ Yes ☐ No If Yes , describe:						
4-							
15.	. Remarks.						
Whom should we contact during normal business hours for additional information?							
NAI	ME		TITLE	_			
DAY	YTIME TELEPHONE	EMAIL ADDRESS					
()	LIVAL ADDICEOU					
`	,	CERTIFICATION					
1	certify (or declare) under penalty of p	perjury under the laws of the State of Cali tatements or documents is true correct	fornia that the foregoing and all information and complete to the best of my knowledge a	contained herein, and belief			
NAI	ME OF PERSON MAKING CLAIM		TITLE				
_							
SIG	NATURE OF PERSON MAKING CLAIM		DATE				



INSTRUCTIONS FOR FILING A CLAIM FOR RELIGIOUS EXEMPTION FROM PROPERTY TAX

This affidavit is required under the provisions of sections 206.1, 207, 207.1, 214.4, 251, 255, 257, 257.1, 260, 270, and 271 of the Revenue and Taxation Code.

GENERAL INFORMATION

The Religious Exemption may be claimed on property owned by a religious organization and used exclusively for religious purposes. This includes religious worship and school purposes, including preschools, nursery schools, kindergartens, schools of less than collegiate grade, or schools of collegiate grade and less than collegiate grade. The exemption is also available if another church uses the property part time for religious worship and operates a school, provided that the owner church continues to conduct worship services on the property. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Religious Exemption.) Once granted, the exemption remains in effect until terminated.

IDENTIFICATION OF APPLICANT

Identify the corporate or organization name of the church seeking exemption on the property. Include the mailing address, website address (if any), and corporate identification number (if any).

IDENTIFICATION OF PROPERTY

Identify the location of the property for which you are seeking exemption. A separate claim form must be filed for each location.

USE OF PROPERTY

Please answer all questions in this section of the claim form.

Please note that there are three exemptions that may be claimed on church property: the Church Exemption, the Religious Exemption, and the Welfare Exemption. If it does not appear that your organization qualifies under the Religious Exemption, please contact the Assessor.

The Church Exemption may be claimed on property that is owned, leased, or rented by a religious organization and **used exclusively for religious worship services**. The Church Exemption is the most restrictive of the three exemptions available to a church since the organization's property must be used solely for religious worship and other activities reasonably necessary for the accomplishment of the church's religious purposes. The welfare exemption may be claimed on property that is used for other than religious worship and schools, such as housing for clergy, bingo, a convent or a retreat, summer camp, or if the church property is used regularly by a charitable organization.