263-C-R02-0611-32000504-1 -263-C (P1) REV. 02 (06-11)		Plumas County Assessor 1 Crescent Street
CHURCH LESSORS' EXEMPTION CLAI	м 🛛 🗶 🏹	Quincy, CA 95971 Phone: 530-283-6380
PROPERTY LEASED BY A CHURCH TO A PU SCHOOL, COMMUNITY COLLEGE, STATE C STATE UNIVERSITY, INCLUDING THE UNIVE CALIFORNIA, USED JOINTLY WITH A CHUR	OLLEGE, OR ERSITY OF	Fax: (530) 283-6195 CindieFroggatt@countyofplumas.com
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and m	ailing address)	
		To receive the full exemption, this claim mu
L		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		
IDENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET)		
		FISCAL YEAR OF CLA 20 20 ASSESSOR'S PARCEL NUMBER
ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the p		ASSESSOR'S PARCEL NUMBER ASSESSOR'S PARCEL NUMBER es of the property. perties, please attach a list that clearly identifies the
ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the p	operty: (if there are numerous prop	ASSESSOR'S PARCEL NUMBER ASSESSOR'S PARCEL NUMBER es of the property. perties, please attach a list that clearly identifies the
ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the p The exemption claim is made for the following pro	operty: (if there are numerous prop property and the name and	20 20 ASSESSOR'S PARCEL NUMBER es of the property. perties, please attach a list that clearly identifies the d address of the lessee)
ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the p The exemption claim is made for the following pro PROPERTY TYPE	operty: (if there are numerous prop property and the name and	20 20 ASSESSOR'S PARCEL NUMBER es of the property. perties, please attach a list that clearly identifies the d address of the lessee)
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ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY  C Check and state the p The exemption claim is made for the following pro PROPERTY TYPE Land Buildings and Improvements Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION MAILING ADDRESS Yes No The total income received by th and usual expenses in maintai	poperty: (if there are numerous prop property and the name and PRIMARY USE(S)	20 20         ASSESSOR'S PARCEL NUMBER         es of the property.         perties, please attach a list that clearly identifies the dadress of the lessee)         INCIDENTAL USE         CITY, STATE, ZIP CODE         s, or charges from the lease does not exceed the ordinal
ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         USE OF PROPERTY       ✓ Check and state the p         The exemption claim is made for the following pro         PROPERTY TYPE         Land         Buildings and Improvements         Personal Property         NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION         MAILING ADDRESS         Yes       No         The total income received by the and usual expenses in maintai         An affidavit must be attached i         I certify (or declare) under penalty of perjury under	poperty: (if there are numerous prop property and the name and PRIMARY USE(S) The church in the form of rents, fees ning and operating the leased pro in which the lessee declares CERTIFICATION or the laws of the State of California	20 20         ASSESSOR'S PARCEL NUMBER         es of the property.         berties, please attach a list that clearly identifies the laddress of the lessee)         INCIDENTAL USE         CITY, STATE, ZIP CODE         s, or charges from the lease does not exceed the ordinatoperty.         it uses the property for exempt purposes.         that the foregoing and all information hereon, including a
ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         USE OF PROPERTY       ✓ Check and state the p         The exemption claim is made for the following pro         PROPERTY TYPE         Land         Buildings and Improvements         Personal Property         NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION         MAILING ADDRESS         Yes       No         The total income received by the and usual expenses in maintai         An affidavit must be attached i         I certify (or declare) under penalty of perjury under	poperty: (if there are numerous prop property and the name and PRIMARY USE(S) The church in the form of rents, fees ning and operating the leased pro in which the lessee declares CERTIFICATION or the laws of the State of California	20 20         ASSESSOR'S PARCEL NUMBER         es of the property.         berties, please attach a list that clearly identifies the dadress of the lessee)         INCIDENTAL USE         CITY, STATE, ZIP CODE         s, or charges from the lease does not exceed the ordinatoperty.         it uses the property for exempt purposes.
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ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         USE OF PROPERTY       ✓ Check and state the p         The exemption claim is made for the following pro         PROPERTY TYPE         Land         Buildings and Improvements         Personal Property         NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION         MAILING ADDRESS         Yes       No         The total income received by the and usual expenses in maintai         An affidavit must be attached i         I certify (or declare) under penalty of perjury unde accompanying statements of SIGNATURE OF PERSON MAKING CLAIM	poperty: (if there are numerous prop property and the name and PRIMARY USE(S) The church in the form of rents, fees ning and operating the leased pro in which the lessee declares CERTIFICATION or the laws of the State of California	20 20         ASSESSOR'S PARCEL NUMBER         es of the property.         perties, please attach a list that clearly identifies the d address of the lessee)         INCIDENTAL USE         INCIDENTAL USE         CITY, STATE, ZIP CODE         c, or charges from the lease does not exceed the ordination perty.         it uses the property for exempt purposes.         that the foregoing and all information hereon, including a the best of my knowledge and belief.         DATE



## 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 QUALIFYI	NG PU	BLIC SCHOOL LESSEE					
MAILING ADDRESS							
CITY, STATE, ZIP CO	DE						
Check the typ	e of q	ualifying use of the prop	perty				
	LIC SO	CHOOL					
COMMUNITY COLLEGE			LIFORNIA				
STAT	E CO	LLEGE					
NAME OF CHURCH							
MAILING ADDRESS							
CITY, STATE, ZIP CO	DE						
DATE LEASE SIGNE	D			COMMENCEMENT DATE OF LEASE			
		THE AS	SSESSOR MAY REQUEST A COPY OF TH	HE LEASE AGREEMENT			
		s leased as of January sting if necessary.	1 of this year. If personal property is	s being leased, indicate the type, make, model, serial numb			
PROPERTY TYF (REAL OR PERSOI			PROPERTY DESCRIPTION				
		espect to lessees that t government entity lea		state, the property is located within the boundaries of t			
	•			generates unrelated business taxable income as defined			
		1 512 of the Internal Re a copy of the instituti		with the Internal Revenue Service must accompany th			
а	ffidav			of the unrelated business taxable income to the bookstore			
			CERTIFICATION				
I certify (or declare				nia that the foregoing and all information hereon, including a to the best of my knowledge and belief.			
SIGNATURE OF PERSON MAKING CLAIM				DATE			
NAME OF PERSON MAR	KING CL	AIM		TITLE			
EMAILADDRESS				DAYTIME TELEPHONE			
				( )			
		THIS DO	CUMENT IS SUBJECT TO P	UBLIC INSPECTION			

