263-C-R02-0611-33000638-1 -263-C (P1) REV. 02 (06-11)	CUNTY OF RIVERSION	Peter Aldana Assessor-County Clerk-Recorder County of Riverside
CHURCH LESSORS' EXEMPTION CLA		PO Box 751 Riverside, CA 92502-0751
PROPERTY LEASED BY A CHURCH TO A P SCHOOL, COMMUNITY COLLEGE, STATE (STATE UNIVERSITY, INCLUDING THE UNIV CALIFORNIA, USED JOINTLY WITH A CHUF	COLLEGE, OR /ERSITY OF	Phone: (951) 955-6200 https://www.rivcoacr.org/
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and r Г	mailing address)	
		To receive the full exemption, this claim mus
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 ADDRESS OF PROPERTY (NUMBER AND STREET)		
		FISCAL YEAR OF CLAIN 20 20 ASSESSOR'S PARCEL NUMBER
ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY Check and state the		ASSESSOR'S PARCEL NUMBER of the property. rties, 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 following pr PROPERTY TYPE	roperty: (if there are numerous proper	ASSESSOR'S PARCEL NUMBER of the property. rties, please attach a list that clearly identifies the
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ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE USE OF PROPERTY C Check and state the The exemption claim is made for the following pr PROPERTY TYPE Land Buildings and Improvements	roperty: (if there are numerous proper property and the name and a	20 20 ASSESSOR'S PARCEL NUMBER of the property. rties, please attach a list that clearly identifies the ddress of the lessee)
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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

MAILING ADDRESS CITY, STATE, ZIP CODE CITY, STATE, ZIP CODE COMMUNITY COLLEGE STATE UNIVERSITY OF CALIFORNIA STATE COLLEGE NAME OF CHURCH MAILING ADDRESS CITY, STATE, ZIP CODE DATE LEASE SIGNED THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial numb etc. Attach a separate listing if necessary. PROPERTY TYPE (REAL OR PERSONAL) PROPERTY DESCRIPTION
Check the type of qualifying use of the property PUBLIC SCHOOL STATE UNIVERSITY COMMUNITY COLLEGE UNIVERSITY OF CALIFORNIA STATE COLLEGE NAME OF CHURCH MAILING ADDRESS CITY, STATE, ZIP CODE DATE LEASE SIGNED COMMENCEMENT DATE OF LEASE THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial numb etc. Attach a separate listing if necessary. PROPERTY TYPE
PUBLIC SCHOOL STATE UNIVERSITY COMMUNITY COLLEGE UNIVERSITY OF CALIFORNIA STATE COLLEGE NAME OF CHURCH MAILING ADDRESS CITY, STATE, ZIP CODE DATE LEASE SIGNED COMMENCEMENT DATE OF LEASE THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial numb etc. Attach a separate listing if necessary. PROPERTY TYPE DECORPTY DESCRIPTION
COMMUNITY COLLEGE UNIVERSITY OF CALIFORNIA STATE COLLEGE NAME OF CHURCH MAILING ADDRESS CITY, STATE, ZIP CODE DATE LEASE SIGNED THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial numb etc. Attach a separate listing if necessary. PROPERTY TYPE
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Yes No With respect to lessees that are political subdivisions of the state, the property is located within the boundaries of the exempt government entity leasing the same.
 Yes No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined section 512 of the Internal Revenue Code. If Yes, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany th affidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore gross income.
CERTIFICATION
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including a accompanying statements or documents, is true and correct to the best of my knowledge and belief.
SIGNATURE OF PERSON MAKING CLAIM DATE
NAME OF PERSON MAKING CLAIM TITLE
EMAIL ADDRESS DAYTIME TELEPHONE
THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

