EF-263-C-R02-0611-33000268-1 BOE-263-C (P1) REV. 02 (06-11)

# **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





# Peter Aldana Assessor-County Clerk-Recorder

County of Riverside PO Box 751 Riverside, CA 92502-0751 Phone: (951) 413-2890 www.rivcoacr.org

		To receive the full exemption, this claim must
L	٦	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 CLAIM 20 - 20
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
USE OF PROPERTY   ✓ Check and state the prime.  The exemption claim is made for the following proper		s, please attach a list that clearly identifies the
PROPERTY TYPE	PRIMARY USE(S)	INCIDENTAL USE
Land		
☐ Buildings and Improvements		
☐ Personal Property		
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION		
MAILING ADDRESS		CITY, STATE, ZIP CODE
and usual expenses in maintaining	g and operating the leased property	narges from the lease does not exceed the ordinary . ses the property for exempt purposes.
An amaavit mast so attached in v	CERTIFICATION	nos the property for exempt purposes.
		he foregoing and all information hereon, including any est 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



## 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	PUBLIC SCHOOL LESSEE		
	T OBEIO CONTO DE LEGGLE		
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
Check the type of	of qualifying use of the property		
PUBLIC SCHOOL STATE UNIVERSITY		STATE UNIVERSITY	
COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA	
STATE	COLLEGE		
NAME OF CHURCH			
MAILING ADDRESS			
CITY, STATE, ZIP CODE	<u> </u>		
DATE LEASE SIGNED		CC	DMMENCEMENT DATE OF LEASE
	THE ASSESSOR	R MAY REQUEST A COPY OF THE LEASE AGREEMENT	
		year. If personal property is being leased, indica	te the type, make, model, serial number
PROPERTY TYPE (REAL OR PERSONA	L)	PROPERTY DESCRIPTION	
	h respect to lessees that are po empt government entity leasing th	litical subdivisions of the state, the property is same.	s located within the boundaries of the
sec If <b>Y</b> affic	tion 512 of the Internal Revenue (es, a copy of the institution's m davit. Property taxes are determin	a student bookstore that generates unrelated Code. ost recent tax return filed with the Internal Related by establishing a ratio of the unrelated busings.	evenue Service must accompany this
gro	ss income.	CERTIFICATION	
Loortify (or doctors)	under penalty of periury under the	CERTIFICATION  laws of the State of California that the foregoing	and all information baroon, including an
	accompanying statements or doc	cuments, is true and correct to the best of my kno	wledge and belief.
SIGNATURE OF PERSON N	MAKING CLAIM		DATE
NAME OF PERSON MAKING	G CLAIM		TITLE
EMAIL ADDRESS			DAYTIME TELEPHONE
			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

