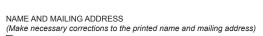
EF-263-C-R02-0611-38000696-1 BOE-263-C (P1) REV. 02 (06-11)

## **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





# Joaquín Torres Assessor-Recorder

1 Dr. Carlton B. Goodlett Place City Hall - Room 190 San Francisco, CA 94102-4698

		To receive the full exemption, this claim mus
L	ل	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
The exemption claim is made for the following proper  PROPERTY TYPE	ty: (if there are numerous properti property and the name and ad PRIMARY USE(S)	
Land	FRIMARI USL(3)	INCIDENTAL USE
☐ 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 proper	
An affidavit must be attached in v	vhich the lessee declares it of CERTIFICATION	uses the property for exempt purposes.
		t the foregoing and all information hereon, including any
SIGNATURE OF PERSON MAKING CLAIM		DATE
NAME OF PERSON MAKING CLAIM		TITLE
EMAILADDRESS		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 QUALIF	YING PUE	BLIC SCHOOL LESSEE					
MAILING ADDRES	S						
CITY, STATE, ZIP (	CODE						
Check the ty	ype of qu	ualifying use of the propert	ty				
☐ PUBLIC SCHOOL			☐ STATE UNIVERSITY				
COMMUNITY COLLEGE		TY COLLEGE	UNIVERSITY OF CALIFORNIA	UNIVERSITY OF CALIFORNIA			
	ATE COI	LEGE					
NAME OF CHURC	H						
MAILING ADDRES	S						
CITY, STATE, ZIP (	CODE						
DATE LEASE SIGN	NED			CC	OMMENC	EMENT DATE	OF LEASE
		THE ASSE	SSOR MAY REQUEST A COPY OF THE LEASE	AGREEMENT			
The following pretc. Attach a se	roperty is parate lis	s leased as of January 1 o sting if necessary.	f this year. If personal property is being le	eased, indica	te the ty	vpe, make, i	model, serial number,
PROPERTY T (REAL OR PERS	I		PROPERTY DESCRIP	TION			
☐ Yes ☐ No		espect to lessees that ar t government entity leasi	e political subdivisions of the state, the	e property is	s locate	ed within th	e boundaries of the
☐ Yes ☐ No	The prosection of Yes,	operty, or a portion thereo 512 of the Internal Reve a copy of the institution	of, is a student bookstore that generate enue Code. 's most recent tax return filed with the	e Internal Re	evenue	Service m	ust accompany this
	affidavi gross i		ermined by establishing a ratio of the un	related busii	ness tax	kable incon	ne to the bookstore's
			CERTIFICATION				
I certify (or declar			r the laws of the State of California that the or documents, is true and correct to the be				hereon, including any
SIGNATURE OF PERS	SON MAKIN	IG CLAIM			DATE		
NAME OF PERSON M	MAKING CLA	AIM			TITLE		
EMAIL ADDRESS					DAYTIME (	TELEPHONE	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

