San Franceco, CA 94102-4698 Sen Oct. COMMUNITY COLLEGE, STATE COLLEGE, OR SCHOOL, COMMUNITY USED JOINTLY WITH A CHURCH INTER CONTRACT, INCLUDING CONTRACT, INCLUDING AND	-263-C-R02-0611-38000713-1 E-263-C (P1) REV. 02 (06-11) CHURCH LESSORS' EXEMPTION CLAIM			Asses 1 Dr. Ca City Hal	nín Torres sor-Recorder arlton B. Goodlett P I - Room 190	
Mate necessary concidence to the primed names and making address? To receive the full exemption, this claim mu be filed with the Assessor by February 15. IDENTIFICATION OF APPLICANT LESSOR'S CHURCH OR ORGANIZATION NAME MALLING ADDRESS CITY, STATE, ZP CODE CORPORATE ID (IF ANY) DENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET)	PROPERTY LEASED BY A CHURCH TO A PUBL SCHOOL, COMMUNITY COLLEGE, STATE COL STATE UNIVERSITY, INCLUDING THE UNIVERSITY	LEGE, OR SITY OF	Call	San Fra	ncisco, CA 94102-4	4698
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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

NAME OF QUALIFYING F	PUBLIC SCHOOL LESSEE			
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
Check the type of	f qualifying use of the property			
	SCHOOL	STATE UNIVERSITY		
	NITY COLLEGE	UNIVERSITY OF CALIFORNIA		
	OLLEGE			
NAME OF CHURCH				
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
DATE LEASE SIGNED		COMMENCEMENT DATE OF LEASE		
	THE ASSESS	OR MAY REQUEST A COPY OF THE LEASE AGREEN	ENT	
The following propert etc. Attach a separate	y is leased as of January 1 of th isting if necessary.	is year. If personal property is being leased, ir	ndicate the type, make, model, serial number,	
PROPERTY TYPE (REAL OR PERSONAL)				
	respect to lessees that are p npt government entity leasing	political subdivisions of the state, the prope the same.	rty is located within the boundaries of the	
		is a student bookstore that generates unrela	ated business taxable income as defined in	
	on 512 of the Internal Revenu	e Code. most recent tax return filed with the Internation	al Revenue Service must accompany this	
affida		nined by establishing a ratio of the unrelated		
		CERTIFICATION		
		e laws of the State of California that the forego ocuments, is true and correct to the best of my		
SIGNATURE OF PERSON MAKING CLAIM			DATE	
NAME OF PERSON MAKING CLAIM			TITLE	
EMAIL ADDRESS			DAYTIME TELEPHONE	
			()	
	THIS DOCUM	IENT IS SUBJECT TO PUBLIC INSPE	CTION	

