263-C-R02-0611-39000560-1 E-263-C (P1) REV. 02 (06-11) CHURCH LESSORS' EXEMPTION CLAIM PROPERTY LEASED BY A CHURCH TO A PUBL SCHOOL, COMMUNITY COLLEGE, STATE COL STATE UNIVERSITY, INCLUDING THE UNIVERSI CALIFORNIA, USED JOINTLY WITH A CHURCH	LEGE, OR BITY OF	Steve J. Bestolarides Assessor-Recorder-County Clerk San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Exemptions: (209) 468-2646 https://www.sjgov.org/department/assessor
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing	g address)	
L		To receive the full exemption, this claim must 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)		
CITY, COUNTY, ZIP CODE USE OF PROPERTY Check and state the prime The exemption claim is made for the following property	ary and incidental qualifying uses of the rty: (if there are numerous properties, property and the name and addres	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
An affidavit must be attached in v I certify (or declare) under penalty of perjury under the	g and operating the leased property. which the lessee declares it use CERTIFICATION	es the property for exempt purposes.
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 QUALIF	YING PU	BLIC SCHOOL LESSEE				
MAILING ADDRES	S					
CITY, STATE, ZIP C	CODE					
Check the ty	/pe of q	ualifying use of the property				
PUBLIC SCHOOL STATE UNIVERSITY						
CO	MMUN	ITY COLLEGE	UNIVERSITY OF CALIFORNIA			
STA	ATE CC	LLEGE				
NAME OF CHURCI	H					
MAILING ADDRES	S					
CITY, STATE, ZIP C	CODE					
DATE LEASE SIGNED				COMMENC	OMMENCEMENT DATE OF LEASE	
		THE ASSESSOR	 MAY REQUEST A COPY OF THE LEASE AGREEME!	NT		
		is leased as of January 1 of this isting if necessary.	year. If personal property is being leased, ind	icate the ty	ype, make, model, serial number,	
PROPERTY TYPE (REAL OR PERSONAL)			PROPERTY DESCRIPTION			
🗌 Yes 🗌 No		espect to lessees that are pol ot government entity leasing the	itical subdivisions of the state, the propert	y is locate	ed within the boundaries of the	
🗌 Yes 🗌 No		• • •	a student bookstore that generates unrelate	ed busine:	ss taxable income as defined in	
	sectio	n 512 of the Internal Revenue	Code.			
			ost recent tax return filed with the Internal ed by establishing a ratio of the unrelated bu			
		income.	, , , , , , , , , , , , , , , , , , ,			
			CERTIFICATION			
I certify (or decla			aws of the State of California that the foregoir uments, is true and correct to the best of my k			
SIGNATURE OF PERSON MAKING CLAIM				DATE	DATE	
NAME OF PERSON MAKING CLAIM			TITLE			
EMAIL ADDRESS				DAYTIM	TELEPHONE	
				()	
		THIS DOCUME	NT IS SUBJECT TO PUBLIC INSPEC	TION		

