EF-267-S-R11-0512-39000388-1 BOE-267-S (P1) REV. 11 (05-12)

RELIGIOUS EXEMPTION



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

This claim is filed for fiscal year 20	- 20	
(Example: a person filing a timely claim in Janua	ry 2011 wou	Īd
enter "2011-2012.")		

NAME AND MAILING ADDRESS (Make necessary corrections to the pri	nted name and mailing address.)						
Γ		コ	FOR	ASSESSOR'S USE	ONLY		
			of(county or c	(Assessor's de On	signee) (date)		
IDENTIFICATION OF APPLICANT CORPORATE OR ORGANIZATION NAME OF CH	URCH						
dba LOCAL CHURCH NAME							
MAILING ADDRESS							
CITY, STATE, ZIP CODE							
CORPORATE ID (IF ANY)	WEBSITE ADDRESS (IF ANY)						
IDENTIFICATION OF PROPERTY							
ADDRESS OF PROPERTY (NUMBER AND STRE	EET)						
CITY, COUNTY, ZIP CODE				ASSESSOR'S PARCEL	NUMBER		
1. Is this real property owned by the church	ch? Yes No			-			
	(a) If Yes , enter the date the property was acquired: Enter date first used for church/school purposes:						
(b) If No , provide the name and addre			Claim forms mount be fil	ad Contact the Assa			
Note: If the owner is not another of the control of	e: ntity organized and operating o zation	exclusive	y for religious purpose		:SSUI.		
JSE OF PROPERTY							
3. Are all buildings, equipment, and land o ☐ Yes ☐ No If No , explain:	claimed used exclusively for re	ligious pu	irposes?				
4. Is there any portion of the property curr (a) Yes No If Yes , is that pro (b) Date(s) of construction: (c) Please describe new construction	perty intended to be used sole	ly for relig	ious purposes?] Yes □ No			
5. Has any new construction been comple Yes No If Yes , provide the date (a) Date the new construction was pu (b) Describe the use of this property:	of completion:						

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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6.	Does the real property include property used for parking purposes? ☐ Yes ☐ No							
	If Yes , is all real property owned by or leased to the church, upon which exemption is claimed for parking purposes, necessarily and reasonably required for parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for <i>commercial purposes</i> ? Yes No							
	Note: Commercial purposes does r	not include the parking of vehicles or bi		h does not exceed the ordinary and				
7.	Is there a sanctuary (church) on or a	aintaining the property for parking purpoadjacent to this property?	ses.					
	Yes No							
Q	· ·	schools being operated on this property.	, , ,	openty or portion of the property.				
0.	Preschool	Kindergarten	☐ Secondary s	chool				
	☐ Nursery school	☐ Elementary school		ary and college				
9.	Are bingo games being operated on	-						
	☐ Yes ☐ No							
40	-	n must be filed with the Assessor by Feb		property or portion of the property.				
10	. Is any equipment or other property a	at this location being leased or rented fro	im someone eise?					
		e name and address of the owner, and the						
11	Note: Leased personal property is e	ligible for the Religious Exemption if the for living quarters for any person?	personai property is used ex	clusively for religious purposes.				
	Yes No If Yes , describe:	or army quarters for any personn						
 Note: Living quarters are not eligible for either the Religious Exemption or the Church Exemption. The property may be eligible for the Welfare Exemption - contact the Assessor. 12. Is any portion of this property vacant and/or unused? Yes \(\subseteq \text{No If Yes, describe:} \) 								
13. Is any portion of this property being rented to, leased to, used and/or operated by a person or organization other than the claimant? Yes No If Yes, describe that portion, its use, and provide the name and address of the lessee/operator:								
14. Has there been any change in the use of this property since 12:01 a.m., January 1 of last year? ☐ Yes ☐ No If Yes , describe:								
15	. Remarks.							
	Whom should	we contact during normal business	s hours for additional inf	ormation?				
NAI				TITLE				
		_						
DA'	YTIME TELEPHONE	EMAIL ADDRESS						
)	CERTIFICATIO	NI .					
I	certify (or declare) under penalty of p including any accompanying st	perjury under the laws of the State of Cal atements or documents, is true, correct,		d all information contained herein, my knowledge and belief.				
NAI	ME OF PERSON MAKING CLAIM			TITLE				
SIC	NATURE OF PERSON MAKING CLAIM			DATE				
	NATIONE OF FENOUN MAKING CLAIM			DATE				



INSTRUCTIONS FOR FILING A CLAIM FOR RELIGIOUS EXEMPTION FROM PROPERTY TAX

This affidavit is required under the provisions of sections 206.1, 207, 207.1, 214.4, 251, 255, 257, 257.1, 260, 270, and 271 of the Revenue and Taxation Code.

GENERAL INFORMATION

The Religious Exemption may be claimed on property owned by a religious organization and used exclusively for religious purposes. This includes religious worship and school purposes, including preschools, nursery schools, kindergartens, schools of less than collegiate grade, or schools of collegiate grade and less than collegiate grade. The exemption is also available if another church uses the property part time for religious worship and operates a school, provided that the owner church continues to conduct worship services on the property. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Religious Exemption.) Once granted, the exemption remains in effect until terminated.

IDENTIFICATION OF APPLICANT

Identify the corporate or organization name of the church seeking exemption on the property. Include the mailing address, website address (if any), and corporate identification number (if any).

IDENTIFICATION OF PROPERTY

Identify the location of the property for which you are seeking exemption. A separate claim form must be filed for each location.

USE OF PROPERTY

Please answer all questions in this section of the claim form.

Please note that there are three exemptions that may be claimed on church property: the Church Exemption, the Religious Exemption, and the Welfare Exemption. If it does not appear that your organization qualifies under the Religious Exemption, please contact the Assessor.

The Church Exemption may be claimed on property that is owned, leased, or rented by a religious organization and **used exclusively for religious worship services**. The Church Exemption is the most restrictive of the three exemptions available to a church since the organization's property must be used solely for religious worship and other activities reasonably necessary for the accomplishment of the church's religious purposes. The welfare exemption may be claimed on property that is used for other than religious worship and schools, such as housing for clergy, bingo, a convent or a retreat, summer camp, or if the church property is used regularly by a charitable organization.