-263-C (P1) REV. 02 (06-11)	Office of Tom J. Bordonaro, Jr. San Luis Obispo County Assessor			
CHURCH LESSORS' EXEMPTION CLA		County Government Center 1055 Monterey Street, Suite D360		
PROPERTY LEASED BY A CHURCH TO A P SCHOOL, COMMUNITY COLLEGE, STATE ( STATE UNIVERSITY, INCLUDING THE UNIV CALIFORNIA, USED JOINTLY WITH A CHUF	San Luis Obispo, CA 93408 Telephone (805) 781-5643 Fax: (805) 781-5641 Email: Assessor@co.slo.ca.us Web Site: slocounty.ca.gov/assessor			
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and r Г	mailing address)			
		To receive the full exemption, this claim mu		
L		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)				
		ASSESSOR'S PARCEL NUMBER		
CITY, COUNTY, ZIP CODE USE OF PROPERTY Check and state the The exemption claim is made for the following pr		ASSESSOR'S PARCEL NUMBER  f the property. es, please attach a list that clearly identifies the		
<b>USE OF PROPERTY V</b> Check and state the	roperty: (if there are numerous propert	ASSESSOR'S PARCEL NUMBER  f the property. es, please attach a list that clearly identifies the		
<b>USE OF PROPERTY Check and state the</b> The exemption claim is made for the following pr	roperty: (if there are numerous property property and the name and ad	ASSESSOR'S PARCEL NUMBER f the property. ies, please attach a list that clearly identifies the dress of the lessee)		
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USE OF PROPERTY Check and state the The exemption claim is made for the following property Type Land	roperty: (if there are numerous property property and the name and ad PRIMARY USE(S)	ASSESSOR'S PARCEL NUMBER f the property. ies, please attach a list that clearly identifies the dress of the lessee)		
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USE OF PROPERTY   Check and state the The exemption claim is made for the following pr  PROPERTY TYPE  Land  Buildings and Improvements  Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION  MAILING ADDRESS  Yes No The total income received by t and usual expenses in mainta  An affidavit must be attached  I certify (or declare) under penalty of perjury und accompanying statements  SIGNATURE OF PERSON MAKING CLAIM	the church in the form of rents, fees, or aining and operating the leased proper in which the lessee declares it the CERTIFICATION der the laws of the State of California tha	ASSESSOR'S PARCEL NUMBER  f the property. es, please attach a list that clearly identifies the dress of the lessee)  INCIDENTAL USE  CITY, STATE, ZIP CODE  charges from the lease does not exceed the ordina ty. Uses the property for exempt purposes.  t the foregoing and all information hereon, including ar best of my knowledge and belief.  DATE		



## 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 QUALIFY	ING PU	BLIC SCHOOL LESSEE				
MAILING ADDRESS						
CITY, STATE, ZIP CO	ODE					
Check the typ	be of q	ualifying use of the property				
PUBLIC SCHOOL     STATE UNIVERSITY						
	/MUN	TY COLLEGE	UNIVERSITY OF CALIFORN	IIA		
STA		LLEGE				
NAME OF CHURCH						
MAILING ADDRESS						
CITY, STATE, ZIP CO	ODE					
DATE LEASE SIGNED				CC	MMENCI	EMENT DATE OF LEASE
		THE ASSESSOR	MAY REQUEST A COPY OF THE LEASE	EAGREEMENT		
		is leased as of January 1 of this y isting if necessary.	ear. If personal property is being	leased, indica	te the ty	pe, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)		PROPERTY DESCRI	IPTION			
		espect to lessees that are poli of government entity leasing the	tical subdivisions of the state, the state, the state, the same.	he property is	s locate	d within the boundaries of the
			a student bookstore that generate	es unrelated	busines	s taxable income as defined in
		1 512 of the Internal Revenue ( a copy of the institution's mo	Code. st recent tax return filed with th	ne Internal Re	evenue	Service must accompany this
á	affidav		ed by establishing a ratio of the u			
			CERTIFICATION			
I certify (or decla			aws of the State of California that t iments, is true and correct to the b			
SIGNATURE OF PERSON MAKING CLAIM					DATE	
NAME OF PERSON MA	KING CL	AIM			TITLE	
EMAIL ADDRESS					DAYTIME	TELEPHONE
					(	)
		THIS DOCUMEN	NT IS SUBJECT TO PUBLIC		ON	

