EF-262-AH-R09-0515-43001055-1 BOE-262-AH (P1) REV. 09 (05-15)

## PROPERTY USED SOLELY FOR RELIGIOUS WORSHIP



## **CHURCH EXEMPTION**

This claim is filed for fiscal year 20 - 20 (Example: a person filing a timely claim in January 2011 would enter "2011-2012.") NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)

## Lawrence E. Stone Santa Clara County Assessor

**Exemptions Unit** West Tasman Campus 130 W Tasman Drive San Jose, CA 95134 Ph: (408) 299-6460 exemptions@asr.sccgov.org www.sccassessor.org

FOR ASSESSOR'S USE ONLY					
Received					
Approved					
<u>Denied</u>					
Reason for denial					

1 To receive the full exemption, this claim must be filed with the Assessor by February 15. Check here if you no longer seek an exemption at this location. Sign and return this form to the Assessor. NAME OF CHURCH, ORGANIZATION, ETC. WEBSITE ADDRESS (IF ANY) MAILING ADDRESS (NUMBER AND STREET/P. O. BOX) CITY, STATE, ZIP CODE ADDRESS OF PROPERTY (NUMBER AND STREET) ASSESSOR'S PARCEL NUMBER CITY, COUNTY, ZIP CODE DATE PROPERTY WAS FIRST USED BY CLAIMANT 1. Owner and operator: (check applicable boxes) ☐ Owner and operator ☐ Owner only
☐ Operator only and claims exemption on all ☐ Buildings and improvements and/or ☐ Land ☐ Personal property 2. Are all buildings and equipment claimed as exempt used solely for religious worship, including any building in the course of construction? ☐ Yes ☐ No 3. Is the land claimed as exempt required for the convenient use of these buildings? 4. Is all real property used by the church upon which exemption is claimed for parking purposes necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes? ☐ Yes ☐ No Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes. Leased property used for parking purposes is eligible for exemption only if the congregation of the church, religious congregation, or sect is no greater than 500 members. 5. List all uses of the property: 6. a. Is an elementary school and/or secondary school being operated at this location? ☐ Yes ☐ No b. Is a children's day care center being operated at this location (a children's day care center includes licensed nursery schools, preschools, and infant care centers)? Note: If the answer is YES to a. or b. above, the property is not eligible for the Church Exemption. If the property is both owned and operated by the church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate

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grade (grades 1 - 12), or for the purposes of both schools of collegiate grade and schools of less than collegiate grade, the claimant may qualify for the Religious Exemption. The Religious Exemption has a "one-time filing" provision and should be filed by February 15; contact the Assessor. The



claimant may wish instead to annually file by February 15 for the Welfare Exemption.

EF-262-AH-R09-0515-43001055-2 BOE-262-AH (P2) REV. 09 (05-15)

	7. Is the real property listed on to OWNER NAME	this claim owned by the church? Yes	No If NO, state the	ne name and address of o	owner:	
Yes   No	MAILING ADDRESS (NUMBER AN	ND STREET/P. O. BOX)	С	ITY, STATE, ZIP CODE		
aeach year for the property, or portion of the property so used, to be exempt.	Yes No If YES, is Yes Note: The benefit of a proper that the church exemption payments, or a refund of su	the congregation of the church, religious No If YES, the property, or portion there perty tax exemption must inure to the coins taken into account in fixing the tech payments, if paid, for each month of	eof, so used is not eligil church; if the lease or erms of agreement, t occupancy (or use), o	ble for exemption. rental agreement does he church shall receive or portion thereof, during	not specifically provide a reduction in renta	
Note: Living quarters are not eligible for the Church or Religious Exemptions. Certain living quarters may be exempt under the Welfare Exemption. Contact the Assessor.  11. Is any portion of this property vacant and/or unused?	each year for the property, or	portion of the property so used, to be ex	empt.  Yes No			
Exemption. Contact the Assessor.  11. Is any portion of this property vacant and/or unused?	10. Is any portion of this proper	ty being used for living quarters for any p	erson? If YES, describe	e that portion:   Yes	_ No	
If YES, describe that portion:  12. Has any portion of this property been rented to, leased to, or been used and/or operated by some person or organization other than the claimar since 12.01 a.m., January 1 last year?   yes   No a. If property is leased to another church, provide the name and mailing address:    MAILING ADDRESS (NUMBER AND STREETIP, O. BOX)   CITY, STATE, ZIP CODE			xemptions. Certain liv	ing quarters may be exe	empt under the Welfare	
since 12:01 a.m., January 1 last year?			0			
MAILING ADDRESS (NUMBER AND STREET/P O. BOX)  b. If property is leased to an organization other than a church, provide the name, type of organization and frequency of use; attach addition sheets if necessary.  NAME  TYPE  FREQUENCY  NAME  NOTE: Property used by others (except for worship only) is not eligible for the Church Exemption. It may be exempt if the claimant (owner) and the user/operator both file a claim for the Welfare Exemption. Contact the Assessor.  13. Has there been any change in the use of the property or any construction commenced and/or completed on this property since 12:01 a.m., January 1 last year? Yes No If YES, describe:  14. Is any equipment or other property at this location being leased or rented from someone else?    Yes	since 12:01 a.m., January 1	last year?  Yes  No		me person or organization	n other than the claimant	
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	NAME OF PERSON MAKING CLAIM			DATE		

