RELIGIOUS EXEMPTION



LESLIE MORGAN ASSESSOR-RECORDER 1450 Court St., Suite 208A Redding, CA 96001-1667 Tel: (530) 225-3636 Intra_County toll free: 1(800)479-8009

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.) Г		٦	FOR		ASSESSOR'S USE ONLY	
				Received by	(Assessor's de	-	
L							
IDENTIFICATI	ON OF APPLICANT						
CORPORATE OR	ORGANIZATION NAME OF C	HURCH					
dba LOCAL CHUF	RCH NAME						
MAILING ADDRE	SS						
CITY, STATE, ZIP	CODE						
CORPORATE ID (IF ANY)	WEBSITE ADDRESS (IF ANY)					
IDENTIFICATI	ON OF PROPERTY						
ADDRESS OF PR	OPERTY (NUMBER AND STR	EET)					
CITY, COUNTY, Z	IP CODE				ASSESSOR'S PARCE	LNUMBER	
1. Is this real p	roperty owned by the chu	rch? 🗌 Yes 🗌 No			1		
(a) If Yes , e	enter the date the property	/ was acquired:	Ente	er date first used for ch	nurch/school purpose	es:	
.,		ess of the owner:					
		church, a Church or Welfare Exe	emption	Claim form must be fil	led. Contact the Asse	essor.	
(a) 🗌 The (b) 🗌 The	entity is a nonprofit organ	entity organized and operating e			es.		
USE OF PROP	ERTY						
	ngs, equipment, and land lo If No , explain:	claimed used exclusively for rel	ligious p	urposes?			
		rrently under construction?	y for relig	gious purposes?] Yes 🗌 No		
(b) Date(s)	of construction:						
(c) Please	describe new construction	activity:					
🗌 Yes 🗌 N		leted on this property since Janu e of completion: ut to exempt use:					

(b) Describe the use of this property:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



6.	Does the real property include prope	erty used for parking purposes?					
	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	Ste: Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and cessary costs of operating and maintaining the property for parking purposes.					
7.		there a sanctuary (church) on or adjacent to this property?					
		must be filed with the Assessor by Feb	oruary 15 each year for the p	roperty or portion of the property.			
8.	Check, as applicable, the type(s) of	Check, as applicable, the type(s) of schools being operated on this property.					
	Preschool	Kindergarten	Secondary s	chool			
	Nursery school	Elementary school	Both second	ary and college			
9.	Are bingo games being operated on Yes No	this property?					
	If Yes, a claim for Welfare Exemptio	n must be filed with the Assessor by Fe	bruary 15 each year for the p	property or portion of the property.			
10	. Is any equipment or other property a	t this location being leased or rented from	om someone else?				
11.	If Yes , list in the remarks section the name and address of the owner, and the type, make, model, and serial number of the property. Note: Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes. 11. Is any portion of this property used for living quarters for any person?						
12	Note: Living quarters are not eligible Exemption - contact the Assessor. Is any portion of this property vacan Yes No If Yes, describe:	for either the Religious Exemption or th t and/or unused?	e Church Exemption. The pr	operty may be eligible for the Welfare			
13	. Is any portion of this property being	rented to, leased to, used and/or opera	ted by a person or organizat	ion 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 u Yes No If Yes , describe:	se of this property since 12:01 a.m., Ja	nuary 1 of last year?				
15	. Remarks.						
10							
	Whom should	we contact during normal busines	s hours for additional inf	ormation?			
NAI	ME			TITLE			
	TIME TELEPHONE	EMAIL ADDRESS					
(EMAIL ADDRESS					
	CERTIFICATION						
Ι	I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.						
		alements or documents, is true, correct	, and complete to the best of				
NA	ME OF PERSON MAKING CLAIM			TITLE			
SIG	NATURE OF PERSON 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.

