263-C-R03-0522-49000036-1 BOE-263-C (P1) REV. 03 (05-22) CHURCH LESSORS' EXEMPTION CLAIM		Deva Marie Proto Sonoma County Clerk-Recorder-Asses Rm 104 Fiscal Bldg 585 Fiscal Dr. Santa Rosa, CA 95403-2872
PROPERTY LEASED BY A CHURCH TO A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLEG STATE UNIVERSITY, INCLUDING THE UNIVERSITY CALIFORNIA, USED JOINTLY WITH A CHURCH NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing addre	OF	TELEPHONE: (707) 565-1887 FAX: (707) 565-3317
L	Ļ	To receive the full exemption, this claim must be filed with the Assessor by February 15.
f you no longer seek an exemption at this location, check	here 🔲 Sign and return this	form to the Assessor. Date vacated:
IDENTIFICATION OF APPLICANT LESSOR'S CHURCH OR ORGANIZATION NAME		
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
CORPORATE ID (IF ANY)		
DENTIFICATION OF PROPERTY		
ADDRESS OF PROPERTY (NUMBER AND STREET)		FISCAL YEAR OF CLAIM
		20 - 20
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the primary a The exemption claim is made for the following property:		ASSESSOR'S PARCEL NUMBER
CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the primary a The exemption claim is made for the following property: PROPERTY TYPE	(if there are numerous proper	ASSESSOR'S PARCEL NUMBER
CITY, COUNTY, ZIP CODE USE OF PROPERTY  C Check and state the primary a The exemption claim is made for the following property: PROPERTY TYPE Land Land	(if there are numerous proper property and the name and ac	20 20 ASSESSOR'S PARCEL NUMBER
CITY, COUNTY, ZIP CODE USE OF PROPERTY  Check and state the primary a The exemption claim is made for the following property: PROPERTY TYPE Land Buildings and Improvements	(if there are numerous proper property and the name and ac	20 20 ASSESSOR'S PARCEL NUMBER
CITY, COUNTY, ZIP CODE USE OF PROPERTY  C Check and state the primary a The exemption claim is made for the following property: PROPERTY TYPE Land Buildings and Improvements Personal Property	(if there are numerous proper property and the name and ac	20 20 ASSESSOR'S PARCEL NUMBER
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CITY, COUNTY, ZIP CODE USE OF PROPERTY  C Check and state the primary a The exemption claim is made for the following property: PROPERTY TYPE Land Buildings and Improvements Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION MAILING ADDRESS Yes No The total income received by the church	(if there are numerous proper property and the name and ad PRIMARY USE(S)	20 20         ASSESSOR'S PARCEL NUMBER         of the property.         ties, please attach a list that clearly identifies the         ddress of the lessee)         INCIDENTAL USE         CITY, STATE, ZIP CODE         r charges from the lease does not exceed the ordinary rty.
CITY, COUNTY, ZIP CODE USE OF PROPERTY  C Check and state the primary a The exemption claim is made for the following property: PROPERTY TYPE Land Buildings and Improvements Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION MAILING ADDRESS Yes No The total income received by the churc and usual expenses in maintaining an	(if there are numerous proper property and the name and ad PRIMARY USE(S)	20 20         ASSESSOR'S PARCEL NUMBER         of the property.         ties, please attach a list that clearly identifies the         ddress of the lessee)         INCIDENTAL USE         CITY, STATE, ZIP CODE         r charges from the lease does not exceed the ordinary rty.
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CITY, COUNTY, ZIP CODE USE OF PROPERTY  C Check and state the primary a The exemption claim is made for the following property: PROPERTY TYPE Land Buildings and Improvements Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION MAILING ADDRESS Yes No The total income received by the churce and usual expenses in maintaining an An affidavit must be attached in which I certify (or declare) under penalty of perjury under the law	(if there are numerous property property and the name and ad PRIMARY USE(S) ch in the form of rents, fees, o d operating the leased prope the lessee declares it us CERTIFICATION ws of the State of California that	20 20         ASSESSOR'S PARCEL NUMBER         of the property.         ties, please attach a list that clearly identifies the         iddress of the lessee)         INCIDENTAL USE         CITY, STATE, ZIP CODE         r charges from the lease does not exceed the ordinary rty.         ses the property for exempt purposes.         at the foregoing and all information hereon, including any
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CITY, COUNTY, ZIP CODE USE OF PROPERTY  C Check and state the primary a The exemption claim is made for the following property: PROPERTY TYPE Land Buildings and Improvements Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION MAILING ADDRESS Yes No The total income received by the churce and usual expenses in maintaining an An affidavit must be attached in which I certify (or declare) under penalty of perjury under the law accompanying statements or docur SIGNATURE OF PERSON MAKING CLAIM	(if there are numerous property property and the name and ad PRIMARY USE(S) ch in the form of rents, fees, o d operating the leased prope the lessee declares it us CERTIFICATION ws of the State of California that	20 20         ASSESSOR'S PARCEL NUMBER         of the property.         ties, please attach a list that clearly identifies the         ddress of the lessee)         INCIDENTAL USE         CITY, STATE, ZIP CODE         r charges from the lease does not exceed the ordinary         rty.         ses the property for exempt purposes.         at the foregoing and all information hereon, including any         e 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.



263-C-R03-0522-490	00036-3		
-263-C (P3) REV. 03 (05-22	)		
RETURN THIS AFFIDAVIT TO LESSOR	AFFIDAVIT FOR EXECUT	TION BY QUALIFYING PUBLIC SCH	OOL LESSEES
NAME OF QUALIFYING PU	BLIC SCHOOL LESSEE		
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
Check the type of q	rualifying use of the property		
	ITY COLLEGE	UNIVERSITY OF CALIFORNIA	
STATE CC	DLLEGE		
NAME OF CHURCH			
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
DATE LEASE SIGNED			COMMENCEMENT DATE OF LEASE
	THE ASSESSOR	MAY REQUEST A COPY OF THE LEASE AGREEME	 NT
The following property etc. Attach a separate I		year. If personal property is being leased, inc	dicate the type, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)		PROPERTY DESCRIPTION	
	espect to lessees that are poli ot government entity leasing the		ty is located within the boundaries of the
sectio	n 512 of the Internal Revenue (	Code.	ed business taxable income as defined in
affidav			I Revenue Service must accompany this usiness taxable income to the bookstore's
		CERTIFICATION	
		aws of the State of California that the foregoi iments, is true and correct to the best of my	ng and all information hereon, including any knowledge and belief.
SIGNATURE OF PERSON MAK	ING CLAIM		DATE
NAME OF PERSON MAKING C	_AIM		TITLE

DAYTIME TELEPHONE

)

(

EMAIL ADDRESS

# THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

