263-C-R03-0522-51000198-1 BOE-263-C (P1) REV. 03 (05-22) CHURCH LESSORS' EXEMPTION CLAIM	SUTTER	KATHY SCRIVEN SUTTER COUNTY ASSESSOR 1190 Civic Center Blvd. Yuba City, CA 95993 Phone: (530) 822-7160 Fax: (530) 822-7198
PROPERTY LEASED BY A CHURCH TO A PUE SCHOOL, COMMUNITY COLLEGE, STATE CO STATE UNIVERSITY, INCLUDING THE UNIVER CALIFORNIA, USED JOINTLY WITH A CHURC NAME AND MAILING ADDRESS	NLLEGE, OR RSITY OF H	www.suttercounty.org/assessor E-mail: assessor@co.sutter.ca.us
(Make necessary corrections to the printed name and mail Г	ing address)	
L	Ŀ	To receive the full exemption, this claim mu be filed with the Assessor by February 15.
If you no longer seek an exemption at this location,	check here 🗌 Sign and return this for	m to the Assessor. Date vacated:
IDENTIFICATION OF APPLICANT LESSOR'S CHURCH OR ORGANIZATION NAME		
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
CORPORATE ID (IF ANY)		
ADDRESS OF PROPERTY (NUMBER AND STREET)		FISCAL YEAR OF CL
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
		· · · · ·
USE OF PROPERTY V Check and state the print	mary and incidental qualifying uses of the	ne property.
The exemption claim is made for the following prop		
· · · · ·	perty: (if there are numerous properties	
The exemption claim is made for the following prop	perty: (if there are numerous properties property and the name and addre	ess of the lessee)
The exemption claim is made for the following prop PROPERTY TYPE	perty: (if there are numerous properties property and the name and addre	ess of the lessee)
The exemption claim is made for the following prop PROPERTY TYPE Land	perty: (if there are numerous properties property and the name and addre	ess of the lessee)
The exemption claim is made for the following prop PROPERTY TYPE Land Buildings and Improvements Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION	perty: (if there are numerous properties property and the name and addre	INCIDENTAL USE
The exemption claim is made for the following prop PROPERTY TYPE Land Buildings and Improvements Personal Property	perty: (if there are numerous properties property and the name and addre	ess of the lessee)
The exemption claim is made for the following prop PROPERTY TYPE Land Buildings and Improvements Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION MAILING ADDRESS Yes No	perty: (if there are numerous properties property and the name and addre PRIMARY USE(S)	INCIDENTAL USE
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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.



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E-263-C (P3) REV. 03 ()5-22)
RETURN THIS	
AFFIDAVIT TO	
LESSOR	AFFIDAVIT FOR EXECUTION BY QUALIFYING PUBLIC SCHOOL LESSEES
NAME OF QUALIFYIN	IG PUBLIC SCHOOL LESSEE
MAILING ADDRESS	
CITY, STATE, ZIP COL	E
Check the type	e of qualifying use of the property
	IC SCHOOL STATE UNIVERSITY
	/UNITY COLLEGE UNIVERSITY OF CALIFORNIA
	ECOLLEGE
NAME OF CHURCH	
MAILING ADDRESS	
CITY, STATE, ZIP COL	
DATE LEASE SIGNED	COMMENCEMENT DATE OF LEASE
	THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT
	erty is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial number, ate listing if necessary.
PROPERTY TYP	
(REAL OR PERSON	
	ith respect to lessees that are political subdivisions of the state, the property is located within the boundaries of the keept government entity leasing the same.
	ne property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in action 512 of the Internal Revenue Code.
af	Yes, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this fidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's oss income.
	CERTIFICATION
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any
	accompanying statements or documents, is true and correct to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM	DATE		
NAME OF PERSON MAKING CLAIM	TITLE		
EMAIL ADDRESS	DAYTIME TELEPHONE		
	()		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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