263-C-R03-0522-51000039-1 BOE-263-C (P1) REV. 03 (05-22) CHURCH LESSORS' EXEMPTION CLAIM PROPERTY LEASED BY A CHURCH TO A PUBI SCHOOL, COMMUNITY COLLEGE, STATE COL STATE UNIVERSITY, INCLUDING THE UNIVERS CALIFORNIA, USED JOINTLY WITH A CHURCH	LLEGE, OR SITY OF	KATHY SCRIVEN SUTTER COUNTY ASSESSOR 1190 Civic Center Blvd. Yuba City, CA 95993 Phone: (530) 822-7160 Fax: (530) 822-7198 www.suttercounty.org/assessor E-mail: assessor@co.sutter.ca.us
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing Г	ig address)	
L	1	To receive the full exemption, this claim mube filed with the Assessor by February 15
If you no longer seek an exemption at this location, o	<i>≕</i> check here           Sign and return this fc	orm to the Assessor. Date vacated:
IDENTIFICATION OF APPLICANT		
LESSOR'S CHURCH OR ORGANIZATION NAME		
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
CORPORATE ID (IF ANY)		
IDENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET)		FISCAL YEAR OF CL
		20 20
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
USE OF PROPERTY  Check and state the prim The exemption claim is made for the following prope		es, please attach a list that clearly identifies the
	(0)	
Buildings and Improvements		
Personal Property     NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION		
MAILING ADDRESS		CITY, STATE, ZIP CODE
☐ Yes ☐ No The total income received by the o	church in the form of rents, fees, or o	charges from the lease does not exceed the ordina
Yes No The total income received by the c and usual expenses in maintainin	ng and operating the leased property	charges from the lease does not exceed the ordina
Yes No The total income received by the c and usual expenses in maintainin	ng and operating the leased property	charges from the lease does not exceed the ordina y.
<ul> <li>Yes □ No The total income received by the orand usual expenses in maintainin</li> <li>An affidavit must be attached in whether the order of the</li></ul>	ng and operating the leased property hich the lessee declares it use CERTIFICATION	charges from the lease does not exceed the ordina y. es the property for exempt purposes. the foregoing and all information hereon, including a
<ul> <li>Yes □ No The total income received by the orand usual expenses in maintainin</li> <li>An affidavit must be attached in whether the order of the</li></ul>	ng and operating the leased property hich the lessee declares it use CERTIFICATION he laws of the State of California that	charges from the lease does not exceed the ordina y. es the property for exempt purposes. the foregoing and all information hereon, including a
Yes No The total income received by the or and usual expenses in maintainin An affidavit must be attached in wh	ng and operating the leased property hich the lessee declares it use CERTIFICATION he laws of the State of California that	charges from the lease does not exceed the ordinary. es the property for exempt purposes. the foregoing and all information hereon, including a best of my knowledge and belief.
Yes No The total income received by the or and usual expenses in maintainin An affidavit must be attached in whe I certify (or declare) under penalty of perjury under the accompanying statements or of SIGNATURE OF PERSON MAKING CLAIM	ng and operating the leased property hich the lessee declares it use CERTIFICATION he laws of the State of California that	charges from the lease does not exceed the ordinary. es the property for exempt purposes. the foregoing and all information hereon, including a 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-R03-0522-51	000039-3		
E-263-C (P3) REV. 03 (05-2	22)		
RETURN THIS AFFIDAVIT TO LESSOR	AFFIDAVIT FOR EXE	ECUTION BY QUALIFYING PUBLIC	SCHOOL LESSEES
NAME OF QUALIFYING F	PUBLIC SCHOOL LESSEE		
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
	i qualifying use of the propert		
	qualifying use of the propert	y □ STATE UNIVERSITY	
	NITY COLLEGE		
NAME OF CHURCH			
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
DATE LEASE SIGNED			COMMENCEMENT DATE OF LEASE
The following propert etc. Attach a separate	y is leased as of January 1 o	SSOR MAY REQUEST A COPY OF THE LEASE AGR f this year. If personal property is being lease	EEMENT d, indicate the type, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)		PROPERTY DESCRIPTION	١
	respect to lessees that an npt government entity leasing		operty is located within the boundaries of the
secti	on 512 of the Internal Reve	enue Code.	nrelated business taxable income as defined in ternal Revenue Service must accompany this
affida			ted business taxable income to the bookstore's
		CERTIFICATION	
I certify (or declare) u		r the laws of the State of California that the fo r documents, is true and correct to the best o	regoing and all information hereon, including any f my knowledge and belief.
SIGNATURE OF PERSON MA			DATE

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

#### THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

EF-263-C-R09-0652-51000039