EF-267-S-R11-0512-51000273-1 BOE-267-S (P1) REV. 11 (05-12)

# **RELIGIOUS EXEMPTION**



## **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

This claim is filed for fiscal year 20 20 (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")				E-mail: assessor@co.sutter.ca.us				
	NAME AND MAILING ADD	PRESS  ns to the printed name and mailing address.)						
г. — — — — — — — — — — — — — — — — — — —				FOR ASSESSOR'S USE ONLY				
				of(county or c	(Assessor's aesignee)			
	L					_		
	TIFICATION OF APPLICATION N. ORATE OR ORGANIZATION N.					_		
dba L0	OCAL CHURCH NAME							
MAILII	NG ADDRESS					_		
CITY,	STATE, ZIP CODE					_		
CORP	ORATE ID (IF ANY)	WEBSITE ADDRESS (IF ANY)				_		
IDEN	TIFICATION OF PROPER	RTY				=		
	ESS OF PROPERTY (NUMBER					_		
CITY,	COUNTY, ZIP CODE				ASSESSOR'S PARCEL NUMBER			
1. Is 1	his real property owned by	the church? Yes No						
(a)		e property was acquired:		date first used for ch	urch/school purposes:	_		
(b)	•	and address of the owner:		Naim fama h a fil	and Company the Assessment	_		
2 01		another church, a Church or Welfare Ex	emption C	laim form must be file	3d. Contact the Assessor.			
	<ul><li>2. Please check the following, if applicable:</li><li>(a)  The property is owned by an entity organized and operating exclusively for religious purposes.</li></ul>							
	☐ The entity is a nonpr			2				
(c)	☐ No part of the net ea	rnings inures to the benefit of any private	e individua	al.				
USE	OF PROPERTY					_		
	e all buildings, equipment, Yes	and land claimed used exclusively for re n:	eligious pui	poses?				
(a)	Yes No If Yes, i	operty currently under construction? s that property intended to be used sole	ly for religi	ous purposes?	Yes 🗌 No			
	(b) Date(s) of construction:							
(c)	Please describe new cor	nstruction activity:						
(a)	Yes No If <b>Yes</b> , provide Date the new construction	en completed on this property since Jan le the date of completion: on was put to exempt use:						
(n)	Describe the use of this	nronerty.						

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



6.	Does the real property include property used for parking purposes?  ☐ Yes ☐ No								
	If <b>Yes</b> , 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								
	<b>Note:</b> Commercial purposes: I les into Note: 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.								
7.	Is there a sanctuary (church) on or a		ses.						
	□ Yes □ No								
Q	If <b>No</b> , a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.  Check, as applicable, the type(s) of schools being operated on this property.								
0.	Preschool	Kindergarten	☐ Secondary s	chool					
	☐ Nursery school	☐ Elementary school		ary and college					
9.	Are bingo games being operated on	-							
	☐ Yes ☐ No								
40	If <b>Yes</b> , a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.								
10	<ul><li>10. Is any equipment or other property at this location being leased or rented from someone else?</li><li>☐ Yes ☐ No</li></ul>								
		e name and address of the owner, and the							
11	Note: Leased personal property is e	ligible for the Religious Exemption if the for living quarters for any person?	personai property is used ex	clusively for religious purposes.					
	Yes No If <b>Yes</b> , describe:	or army quarters for any personn							
12	Note: Living quarters are not eligible for either the Religious Exemption or the Church Exemption. The property may be eligible for the Welfare Exemption - contact the Assessor.  12. Is any portion of this property vacant and/or unused?  Yes No If Yes, describe:								
13. Is any portion of this property being rented to, leased to, used and/or operated by a person or organization 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 use of this property since 12:01 a.m., January 1 of last year?  ☐ Yes ☐ No If <b>Yes</b> , describe:									
15	. Remarks.								
Whom should we contact during normal business hours for additional information?									
NAI				TITLE					
		_							
DA'	YTIME TELEPHONE	EMAIL ADDRESS							
	)	CERTIFICATIO	NI .						
CERTIFICATION  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.									
NAI	ME OF PERSON MAKING CLAIM	TITLE							
SIC	NATURE OF PERSON MAKING CLAIM			DATE					
	NATIONE OF FENOUN 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.