263-C-R02-0611-56000553-1 263-C (P1) REV. 02 (06-11)		C R	800 So	Keith Taylor Assessor Of Ventura County 800 South Victoria Avenue		
CHURCH LESSORS' EXEMPTION CLAI	IM	C EST. 1873		a, CA 930 54-2181	09-1270	
PROPERTY LEASED BY A CHURCH TO A PU SCHOOL, COMMUNITY COLLEGE, STATE O STATE UNIVERSITY, INCLUDING THE UNIV CALIFORNIA, USED JOINTLY WITH A CHUR	OLLEGE, OR ERSITY OF		assessor.countyol		ofventura.org	
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and n Г	nailing address)	Г				
L						tion, this claim mus r by February 15.
IDENTIFICATION OF APPLICANT LESSOR'S CHURCH OR ORGANIZATION NAME						
MAILING ADDRESS						
CITY, STATE, ZIP CODE						
CORPORATE ID (IF ANY)						
IDENTIFICATION OF PROPERTY						
IDENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET)						
				ASSESSC	R'S PARC	FISCAL YEAR OF CLAI 20 – 20 EL NUMBER
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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.



RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING PUBLIC SCHOOL LESSEES

NAME OF QUALIFYI	NG PU	BLIC SCHOOL LESSEE		
MAILING ADDRESS				
CITY, STATE, ZIP CO	DE			
Check the typ	e of q	ualifying use of the prop	perty	
	LIC SO	CHOOL	STATE UNIVERSITY	
				LIFORNIA
STAT	E CO	LLEGE		
NAME OF CHURCH				
MAILING ADDRESS				
CITY, STATE, ZIP CO	DE			
DATE LEASE SIGNE	D			COMMENCEMENT DATE OF LEASE
		THE AS	SSESSOR MAY REQUEST A COPY OF TH	HE LEASE AGREEMENT
		s leased as of January sting if necessary.	1 of this year. If personal property is	s being leased, indicate the type, make, model, serial numb
PROPERTY TYF (REAL OR PERSOI			PROPERTY	DESCRIPTION
		espect to lessees that t government entity lea		state, the property is located within the boundaries of t
	•			generates unrelated business taxable income as defined
		1 512 of the Internal Re a copy of the instituti		with the Internal Revenue Service must accompany th
а	ffidav			of the unrelated business taxable income to the bookstore
			CERTIFICATION	
I certify (or declare				nia that the foregoing and all information hereon, including a to the best of my knowledge and belief.
SIGNATURE OF PERSO	N MAKI	NG CLAIM	DATE	
NAME OF PERSON MAR	KING CL	AIM		TITLE
EMAILADDRESS				DAYTIME TELEPHONE
				()
		THIS DO	CUMENT IS SUBJECT TO P	UBLIC INSPECTION

