-263-C-R02-0611-56000361-1 E-263-C (P1) REV. 02 (06-11)		O C C RA		Keith Taylor Assessor Of Ventura County 800 South Victoria Avenue			
CHURCH LESSORS' EXEMPTION CLAI	IM	C EST. 1873	Ventura (805) 6		3009-1270 1	1270	
PROPERTY LEASED BY A CHURCH TO A PU SCHOOL, COMMUNITY COLLEGE, STATE C STATE UNIVERSITY, INCLUDING THE UNIVE CALIFORNIA, USED JOINTLY WITH A CHUR	COLLEGE, OR ERSITY OF	FOR	• • •		tyofventur	a.org	
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and m Г	nailing address)	Г					
			To receive	e the f	ull exem	ption, this claim mu	
L						or 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 ADDRESS OF PROPERTY (NUMBER AND STREET)							
				ASSES	SOR'S PAR	FISCAL YEAR OF CLA 20 – 20 CEL 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 QUALIFY	ING PU	BLIC SCHOOL LESSEE					
MAILING ADDRESS							
CITY, STATE, ZIP CO	ODE						
Check the typ	be of q	ualifying use of the property					
PUBLIC SCHOOL STATE UNIVERSITY							
	/MUN	TY COLLEGE	UNIVERSITY OF CALIFORN	IIA			
STA		LLEGE					
NAME OF CHURCH							
MAILING ADDRESS							
CITY, STATE, ZIP CO	ODE						
DATE LEASE SIGNED					COMMENCEMENT DATE OF LEASE		
		THE ASSESSOR	MAY REQUEST A COPY OF THE LEASE	EAGREEMENT			
		s leased as of January 1 of this y isting if necessary.	ear. If personal property is being	leased, indica	te the ty	pe, make, model, serial number,	
PROPERTY TYPE (REAL OR PERSONAL)			PROPERTY DESCRI	IPTION			
		espect to lessees that are poli of government entity leasing the	tical subdivisions of the state, the state, the state, the same.	he property is	s locate	d within the boundaries of the	
			a student bookstore that generate	es unrelated	busines	s taxable income as defined in	
		1 512 of the Internal Revenue (a copy of the institution's mo	Code. st recent tax return filed with th	ne Internal Re	evenue	Service must accompany this	
á	affidav		ed by establishing a ratio of the u				
			CERTIFICATION				
I certify (or decla			aws of the State of California that t iments, is true and correct to the b				
SIGNATURE OF PERSO	ON MAKI	NG CLAIM			DATE		
NAME OF PERSON MA	KING CL	AIM			TITLE		
EMAIL ADDRESS					DAYTIME	TELEPHONE	
					()	
		THIS DOCUMEN	NT IS SUBJECT TO PUBLIC		ON		

