	263-C-R03-0522-07000064-1 BOE-263-C (P1) REV. 03 (05-22) CHURCH LESSORS' EXEMPTION CLAIM PROPERTY LEASED BY A CHURCH TO A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLE STATE UNIVERSITY, INCLUDING THE UNIVERSIT CALIFORNIA, USED JOINTLY WITH A CHURCH	EGE, OR	Gus Kramer County Assessor 2530 Arnold Drive, Suite 10 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/asse	
L be filed with the Assessor by February 15. If you no longer seek an exemption at this location, check here ☐ Sign and return this form to the Assessor. Date vacated				
If you no longer seek an exemption at this location, check here is gin and return this form to the Assessor. Date vacated:				
DENTIFICATION OF APPLICANT         LESSOR'S CHURCH OR ORGANIZATION NAME         MAILING ADDRESS         CITY, STATE, ZIP CODE         CORPORATE ID (IF ANY)         DENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         CITY, COUNTY, ZIP CODE         USE OF PROPERTY []         Check and state the primary and incidental qualifying uses of the property.         The exemption claim is made for the following property: (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)         PROPERTY TYPE       PRIMARY USE(S)         INCIDENTAL USE       INCIDENTAL USE         Land	L			by rebluary 15.
LESSOR'S CHURCH OR ORGANIZATION NAME MAILING ADDRESS CITY, STATE, ZIP CODE CORPORATE ID (IF ANY)  DENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET)  DENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET)  DESTIFICATION OF PROPERTY  ADDRESS OF PROPERTY [] Check and state the primary and incidental qualifying uses of the property. The exemption claim is made for the following property: (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)  PROPERTY TYPE PROPERTY TYPE PROPERTY USE(S) INCIDENTAL USE PROPERTY TYPE PRIMARY USE(S) INCIDENTAL USE PROPERTY NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION MAILING ADDRESS CITY, STATE, ZIP CODE  Yess   No The total income received by the church in the form of rents, fees, or charges from the lease does not exceed the ordina and usual expenses in maintaining and operating the lease dproperty. An affidavit must be attached in which the lesse declares it uses the property for exempt purposes.  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 ar accompanying statements or documents, is true and correct to the best of my knowledge and belief.  SIONATURE OF PERSON MAKING CLAM	If you no longer seek an exemption at this location, che	eck here 🔲 Sign and return this f	form to the Assessor. Date vacate	d:
MAILING ADDRESS         CITY, STATE, ZIP CODE         CORPORATE ID (IF ANY)         DENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)         [FISCAL YEAR OF CLA         20				
CITY, STATE, ZIP CODE CORPORATE ID (IF ANY)  DENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET)  DENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET)  CITY, COUNTY, ZIP CODE  ASSESSOR'S PARCEL NUMBER  USE OF PROPERTY [] Check and state the primary and incidental qualifying uses of the property. The exemption claim is made for the following property: (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)  PROPERTY TYPE PRIMARY USE(S) INCIDENTAL USE PROPERTY TYPE PRIMARY USE(S) INCIDENTAL USE CITY, STATE, ZIP CODE CITY, STATE, Z	LESSOR'S CHURCH OR ORGANIZATION NAME			
CORPORATE ID (IF ANY)  DENTIFICATION OF PROPERTY  ADDRESS OF PROPERTY (NUMBER AND STREET)  DEST OF PROPERTY (NUMBER AND STREET)  CITY, COUNTY, ZIP CODE  ASSESSOR'S PARCEL NUMBER  USE OF PROPERTY [] Check and state the primary and incidental qualifying uses of the property. The exemption claim is made for the following property: (If there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)  PROPERTY TYPE PRIMARY USE(S) INCIDENTAL USE PROPERTY TYPE PRIMARY USE(S) INCIDENTAL USE CITY, STATE, ZIP CODE  VAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION  MAILING ADDRESS CITY, STATE, ZIP CODE CERTIFICATION  T certify (or declare) under penalty of perjury under the lesse declares it uses the property for exempt purposes. CERTIFICATION  NAME OF PROPERTY must be attached in which the lessee declares it uses the property for exempt purposes. CERTIFICATION  NUME OF PERSON MAKING CLAIM NUME OF PERSON MAKING CLAIM	MAILING ADDRESS			
IDENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)       FISCAL YEAR OF CLA 202	CITY, STATE, ZIP CODE			
ADDRESS OF PROPERTY (NUMBER AND STREET)       FISCAL YEAR OF CLA         20	CORPORATE ID (IF ANY)			
ADDRESS OF PROPERTY (NUMBER AND STREET)       FISCAL YEAR OF CLA         20				
20				
CITY, COUNTY, ZIP CODE       ASSESSOR'S PARCEL NUMBER         USE OF PROPERTY       Check and state the primary and incidental qualifying uses of the property.         The exemption claim is made for the following property:       (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)         PROPERTY TYPE       PRIMARY USE(S)       INCIDENTAL USE         Land       INCIDENTAL USE       INCIDENTAL USE         Personal Property       INCIDENTAL USE       INCIDENTAL USE         NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION       INCIDENTEX       INCIDENTEX         MAILING ADDRESS       CITY, STATE, ZIP CODE         Yes       No       The total income received by the church in the form of rents, fees, or charges from the lease does not exceed the ordina and usual expenses in maintaining and operating the leased property.         An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.       CERTIFICATION         I certify (or declare) under penality of perjury under the laws of the State of California that the foregoing and all information hereon, including at 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	ADDRESS OF PROPERTY (NUMBER AND STREET)			
USE OF PROPERTY  ☐ Check and state the primary and incidental qualifying uses of the property. The exemption claim is made for the following property: (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)  PROPERTY TYPE PRIMARY USE(S) INCIDENTAL USE Land 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 church in the form of rents, fees, or charges from the lease does not exceed the ordina and usual expenses in maintaining and operating the leased property.  An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.  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 at accompanying statements or documents, is true and correct to the best of my knowledge and belief.  NAME OF PERSON MAKING CLAIM	CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCE	
The exemption claim is made for the following property:       (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)         PROPERTY TYPE       PRIMARY USE(S)       INCIDENTAL USE         Land				
Land   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 church in the form of rents, fees, or charges from the lease does not exceed the ordina and usual expenses in maintaining and operating the leased property.   An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.   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 at accompanying statements or documents, is true and correct to the best of my knowledge and belief.   SIGNATURE OF PERSON MAKING CLAIM	The exemption claim is made for the following property	y: (if there are numerous property property and the name and ad	ies, please attach a list that clearly ldress of the lessee)	
Buildings and Improvements     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 church in the form of rents, fees, or charges from the lease does not exceed the ordina     and usual expenses in maintaining and operating the leased property. An affidavit must be attached in which the lessee declares it uses the property for exempt purposes. 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 at     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		PRIMARY USE(S)	INCIDENTA	LUSE
Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION  MAILING ADDRESS CITY, STATE, ZIP CODE Yes No The total income received by the church in the form of rents, fees, or charges from the lease does not exceed the ordina and usual expenses in maintaining and operating the leased property.  An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.  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 at accompanying statements or documents, is true and correct to the best of my knowledge and belief.  SIGNATURE OF PERSON MAKING CLAIM TITLE				
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION         MAILING ADDRESS       CITY, STATE, ZIP CODE         Yes       No       The total income received by the church in the form of rents, fees, or charges from the lease does not exceed the ordina and usual expenses in maintaining and operating the leased property.         An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.         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 an 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				
MAILING ADDRESS       CITY, STATE, ZIP CODE         Yes       No       The total income received by the church in the form of rents, fees, or charges from the lease does not exceed the ordina and usual expenses in maintaining and operating the leased property.         An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.         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 an 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				
☐ Yes       No       The total income received by the church in the form of rents, fees, or charges from the lease does not exceed the ordina and usual expenses in maintaining and operating the leased property.         An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.         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 and 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       ITTLE	NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION			
and usual expenses in maintaining and operating the leased property.  An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.  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 and accompanying statements or documents, is true and correct to the best of my knowledge and belief.  SIGNATURE OF PERSON MAKING CLAIM  NAME OF PERSON MAKING CLAIM  TITLE	MAILING ADDRESS		CITY, STATE, ZIP CODE	
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 an 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		urch in the form of rents, fees, or		exceed the ordinal
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including and 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			ity.	
accompanying statements or documents, is true and correct to the best of my knowledge and belief.         SIGNATURE OF PERSON MAKING CLAIM         NAME OF PERSON MAKING CLAIM         TITLE	and usual expenses in maintaining a	and operating the leased proper	-	purposes.
NAME OF PERSON MAKING CLAIM	and usual expenses in maintaining a	and operating the leased proper ch the lessee declares it us	-	purposes.
	and usual expenses in maintaining a An affidavit must be attached in which I certify (or declare) under penalty of perjury under the	and operating the leased proper ch the lessee declares it us CERTIFICATION laws of the State of California tha	ses the property for exempt	
EMAIL ADDRESS DAYTIME TELEPHONE ( )	and usual expenses in maintaining a An affidavit must be attached in which I certify (or declare) under penalty of perjury under the accompanying statements or doc	and operating the leased proper ch the lessee declares it us CERTIFICATION laws of the State of California tha	ses the property for exempt at the foregoing and all information be best of my knowledge and belief.	
	and usual expenses in maintaining a An affidavit must be attached in whice I certify (or declare) under penalty of perjury under the accompanying statements or doc SIGNATURE OF PERSON MAKING CLAIM	and operating the leased proper ch the lessee declares it us CERTIFICATION laws of the State of California tha	es the property for exempt at the foregoing and all information be best of my knowledge and belief.	
	and usual expenses in maintaining a An affidavit must be attached in whice I certify (or declare) under penalty of perjury under the accompanying statements or doc SIGNATURE OF PERSON MAKING CLAIM NAME OF PERSON MAKING CLAIM	and operating the leased proper ch the lessee declares it us CERTIFICATION laws of the State of California tha	es the property for exempt at the foregoing and all information be best of my knowledge and belief. DATE TITLE	

## 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-R03-052	2-0700	0064-3		
E-263-C (P3) REV. 0	3 (05-22)			
RETURN THI AFFIDAVIT TO LESSOR		AFFIDAVIT FOR EXECU	TION BY QUALIFYING PUBLIC SCH	OOL LESSEES
NAME OF QUALIEY	YING PUE	BLIC SCHOOL LESSEE		
MAILING ADDRES	S			
CITY, STATE, ZIP C	ODE			
Check the ty	/pe of qu	alifying use of the property		
	BLIC SC	HOOL	STATE UNIVERSITY	
	MMUNI	TY COLLEGE	UNIVERSITY OF CALIFORNIA	
STA	ATE COI	LLEGE		
NAME OF CHURCH	Н			
MAILING ADDRES	S			
CITY, STATE, ZIP C	CODE			
DATE LEASE SIGN	IED			COMMENCEMENT DATE OF LEASE
		THE ASSESSOF	R MAY REQUEST A COPY OF THE LEASE AGREEME	 NT
		s leased as of January 1 of this sting if necessary.	year. If personal property is being leased, inc	licate the type, make, model, serial number,
PROPERTY T			PROPERTY DESCRIPTION	
		espect to lessees that are po t government entity leasing th	litical subdivisions of the state, the proper le same.	ty is located within the boundaries of the
	section If <b>Yes</b> ,	512 of the Internal Revenue a copy of the institution's mo	a student bookstore that generates unrelat Code. ost recent tax return filed with the Interna ied by establishing a ratio of the unrelated b	I Revenue Service must accompany this
	gross i	ncome.		
Looptify /or do-1-		or populty of portion under the	CERTIFICATION	na and all information haracs including and
i ceruity (or decla			laws of the State of California that the foregoi cuments, is true and correct to the best of my	
SIGNATURE OF PERSON MAKING CLAIM				DATE
NAME OF PERSON M	IAKING CL	AIM		TITLE
EMAIL ADDRESS				DAYTIME TELEPHONE

# THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

(

)

