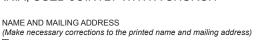
EF-263-C-R02-0611-34000662-1 BOE-263-C (P1) REV. 02 (06-11)

# **CHURCH LESSORS' EXEMPTION CLAIM**

PROPERTY LEASED BY A CHURCH TO A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLEGE, OR STATE UNIVERSITY, INCLUDING THE UNIVERSITY OF CALIFORNIA, USED JOINTLY WITH A CHURCH





# CHRISTINA WYNN SACRAMENTO COUNTY ASSESSOR

INSTITUTIONAL EXEMPTIONS SECTION 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 Phone (916) 875-0720 FAX (916) 854-9181 https://assessor.saccounty.gov

ı	لـ	To receive the full exemption, this claim must be filed with the Assessor by February 15.
	_	be filed with the Assessor 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)		FISCAL YEAR OF CLAIM 20 - 20
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
The exemption claim is made for the following pro	pperty: (if there are numerous propertie property and the name and add PRIMARY USE(S)	
Land	TRIMART OSE(S)	INCIDENTAL COL
☐ Buildings and Improvements		
Personal Property  NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION		
MAILING ADDRESS		CITY, STATE, ZIP CODE
and usual expenses in maintain	ning and operating the leased property	
An affidavit must be attached i		ses the property for exempt purposes.
	CERTIFICATION	
accompanying statements of	er the laws of the State of California that or documents, is true and correct to the l	the foregoing and all information hereon, including any best of my knowledge and belief.
SIGNATURE OF PERSON MAKING CLAIM		DATE
NAME OF PERSON MAKING CLAIM		TITLE
EMAIL ADDRESS		DAYTIME TELEPHONE  ( )

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



#### 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	ING PUB	LIC SCHOOL LESSEE				
MAILING ADDRESS						
CITY, STATE, ZIP CC	ODE					
		alifying use of the property				
PUBLIC SCHOOL			STATE UNIVERSITY			
COMMUNITY COLLEGE			UNIVERSITY OF CA	ALIFORNIA		
STAT		LEGE				
MAILING ADDRESS	;					
CITY, STATE, ZIP CC	ODE					
DATE LEASE SIGNE	ΞD			C	OMMENCI	EMENT DATE OF LEASE
		THE ASSES	SSOR MAY REQUEST A COPY OF	THE LEASE AGREEMENT		
The following projetc. Attach a sepa			this year. If personal property	is being leased, indica	ate the ty	/pe, make, model, serial number
PROPERTY TYPE (REAL OR PERSONAL)				Y DESCRIPTION		
		spect to lessees that are government entity leasing		state, the property i	is locate	ed within the boundaries of the
s li a	section If <b>Yes</b> ,	512 of the Internal Rever a copy of the institution's . Property taxes are deter	nue Code. s most recent tax return file	d with the Internal R	evenue	ss taxable income as defined in Service must accompany this xable income to the bookstore's
9	y1055 II	come.	CERTIFICATIO	N		
I certify (or declar			the laws of the State of Califor			nformation hereon, including any and belief.
SIGNATURE OF PERSO					DATE	
NAME OF PERSON MAKING CLAIM				TITLE		
EMAIL ADDRESS					DAYTIME (	TELEPHONE )

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

