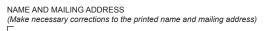
EF-263-C-R02-0611-03000371-1 BOE-263-C (P1) REV. 02 (06-11)

# **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





# James B Rooney Assessor of Amador County

810 Court Street Jackson, CA 95642 PH: (209) 223-6351 FAX: (209) 223-6721

L	٦			tion, this claim must 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				
ADDRESS OF PROPERTY (NUMBER AND STREET)				FISCAL YEAR OF CLAIM 20 = 20
CITY, COUNTY, ZIP CODE			ASSESSOR'S PARC	EL NUMBER
The exemption claim is made for the following property  PROPERTY TYPE	y: (if there are numerous propertie property and the name and addi PRIMARY USE(S)			
Land	PRIIVIART USE(S)		INCIDENT	AL USE
Buildings and Improvements				
Personal Property  NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION				
MAILING ADDRESS CITY			TY, STATE, ZIP CODE	
Yes No The total income received by the ch and usual expenses in maintaining			the lease does no	ot exceed the ordinary
An affidavit must be attached in w		ses the pro	perty for exen	npt purposes.
	CERTIFICATION			
I certify (or declare) under penalty of perjury under the accompanying statements or do	laws of the State of California that cuments, is true and correct to the l			
SIGNATURE OF PERSON MAKING CLAIM			DATE	
NAME OF PERSON MAKING CLAIM			TITLE	
EMAIL ADDRESS			DAYTIME TELEPHONE	<u> </u>

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) PROPERTY 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

