EF-263-C-R02-0611-23000645-1 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

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)



SUSAN M. RANOCHAK MENDOCINO COUNTY ASSESSOR

501 Low Gap Road, Room 1020 Ukiah, CA 95482

Telephone: (707) 463-4315 Fax: (707) 463-6597

		To receive the full exemption, this claim must
L	٦	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
USE OF PROPERTY ✓ Check and state the prime. The exemption claim is made for the following proper		s, please attach a list that clearly identifies the
PROPERTY TYPE	PRIMARY USE(S)	INCIDENTAL USE
Land		
☐ Buildings and Improvements		
☐ Personal Property		
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION		
MAILING ADDRESS CI		CITY, STATE, ZIP CODE
and usual expenses in maintaining	g and operating the leased property	narges from the lease does not exceed the ordinary . ses the property for exempt purposes.
An amaavit mast so attached in v	CERTIFICATION	nos the property for exempt purposes.
		he foregoing and all information hereon, including any est 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 QUALIFYING P	UBLIC SCHOOL LESSEE			
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
✓ Check the type of	qualifying use of the property			
□ PUBLIC SCHOOL □ STATE U		STATE UNIVERSITY	STATE UNIVERSITY	
COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA		
STATE C	OLLEGE			
NAME OF CHURCH				
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
DATE LEASE SIGNED		CO	OMMENCEMENT DATE OF LEASE	
	THE ASSESSOR	MAY REQUEST A COPY OF THE LEASE AGREEMENT		
The following property etc. Attach a separate	is leased as of January 1 of this listing if necessary.	year. If personal property is being leased, indica	ate the type, make, model, serial number,	
PROPERTY TYPE (REAL OR PERSONAL) PROPERTY DESCRIPTION				
	respect to lessees that are pol opt government entity leasing th	itical subdivisions of the state, the property i e same.	s located within the boundaries of the	
section If Ye s affida	on 512 of the Internal Revenue s, a copy of the institution's mo	a student bookstore that generates unrelated Code. ost recent tax return filed with the Internal Red by establishing a ratio of the unrelated busi	evenue Service must accompany this	
		CERTIFICATION		
		aws of the State of California that the foregoing uments, is true and correct to the best of my kno		
SIGNATURE OF PERSON MAKING CLAIM			DATE	
NAME OF PERSON MAKING (CLAIM		TITLE	
EMAIL ADDRESS			DAYTIME TELEPHONE ()	

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