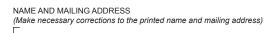
EF-263-C-R02-0611-23000619-1 BOE-263-C (P1) REV. 02 (06-11)

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





SUSAN M. RANOCHAK MENDOCINO COUNTY ASSESSOR

501 Low Gap Road, Room 1020 Ukiah, CA 95482 Telephone: (707) 463-4315 Fax: (707) 463-6597

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			emption, this claim must		
L		be filed with the Asse	essor 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		
PROPERTY TYPE	property and the name and add PRIMARY USE(S)		INCIDENTAL USE		
PROPERTY TYPE			· .		
Land					
☐ Buildings and Improvements					
Personal Property					
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION					
MAILING ADDRESS	ILING ADDRESS CIT				
Yes No The total income received by the chand usual expenses in maintaining An affidavit must be attached in was a stached i	and operating the leased propert	у.	·		
	CERTIFICATION				
, , ,	e laws of the State of California that ocuments, is true and correct to the				
SIGNATURE OF PERSON MAKING CLAIM		DATE			
NAME OF PERSON MAKING CLAIM		TITLE			
EMAIL ADDRESS		DAYTIME TELEF	PHONE		

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 QUALIFY	/ING PUB	LIC SCHOOL LESSEE				
MAILING ADDRESS	3					
CITY, STATE, ZIP CO	ODE					
☐ Check the type of qualifying use of the property ☐ PUBLIC SCHOOL			V ☐ STATE UNIVERSITY			
COMMUNITY COLLEGE		UNIVERSITY OF CALIFOR	RNIA			
NAME OF CHURCH	TE COL	LEGE				
MAILING ADDRESS	6					
CITY, STATE, ZIP CO	ODE					
DATE LEASE SIGNE	ED			CC	DMMENCEMENT DATE	OF LEASE
			SSOR MAY REQUEST A COPY OF THE LEAST this year. If personal property is bein		te the type, make, r	nodel, serial number,
PROPERTY TY (REAL OR PERSO	/PE	,	PROPERTY DESC	RIPTION		
		spect to lessees that are government entity leasing	e political subdivisions of the state, ng the same.	the property is	s located within th	e boundaries of the
; 	section If Yes ,	512 of the Internal Reve a copy of the institution' Property taxes are dete	of, is a student bookstore that gener nue Code. s most recent tax return filed with rmined by establishing a ratio of the	the Internal Re	evenue Service m	ust accompany this
			CERTIFICATION			
I certify (or decla			the laws of the State of California that r documents, is true and correct to the			nereon, including any
SIGNATURE OF PERSO	ON MAKIN	G CLAIM			DATE	
NAME OF PERSON MA	AKING CLA	IM			TITLE	
EMAIL ADDRESS					DAYTIME TELEPHONE ()	

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