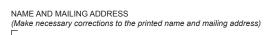
EF-263-C-R02-0611-24000852-1 BOE-263-C (P1) REV. 02 (06-11)

# **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





# MERCED COUNTY MATT H. MAY, ASSESSOR

2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

L	٦		kemption, this claim must sessor 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 property TYPE	property and the name and add	ess of the lessee)		
PROPERTY TYPE	PRIMARY USE(S)	INCI	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 and usual expenses in maintainin  An affidavit must be attached in	ng and operating the leased propert	y.		
	CERTIFICATION			
I certify (or declare) under penalty of perjury under t accompanying statements or	he laws of the State of California that documents, is true and correct to the			
SIGNATURE OF PERSON MAKING CLAIM		DATE		
NAME OF PERSON MAKING CLAIM		TITLE		
EMAIL ADDRESS		DAYTIME TELE	EPHONE	

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 OUR IEVINO DI	IDLIO COLLOCI I FOOFF			
NAME OF QUALIFYING PU	JBLIC SCHOOL LESSEE			
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
Check the type of c	qualifying use of the property			
☐ PUBLIC SCHOOL ☐ STATE UNIVERSITY				
COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA		
☐ STATE CO	DLLEGE			
NAME OF CHURCH				
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
DATE LEASE SIGNED		С	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 polipt government entity leasing the	itical subdivisions of the state, the property is e same.	is located within the boundaries of the	
Yes No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in				
section 512 of the Internal Revenue Code.  If <b>Yes</b> , a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this				
affida		ed by establishing a ratio of the unrelated busi		
		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	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

