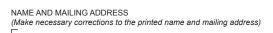
EF-263-C-R02-0611-34000759-1 BOE-263-C (P1) REV. 02 (06-11)

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

| L | ٦ | To receive the full exer be filed with the Asses | mption, this claim must sor 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 | ption claim is made for the following property: (if there are numerous properties, please attemproperty and the name and address of the le | | | | |
| PROPERTY TYPE | PRIMARY USE(S) | INCIDE | INCIDENTAL USE | | |
| | | | | | |
| Buildings and Improvements | | | | | |
| Personal Property NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION | | | | | |
| | | | | | |
| MAILING ADDRESS CITY, | | | STATE, ZIP CODE | | |
| · | he church in the form of rents, fees, or ining and operating the leased proper in which the lessee declares it CERTIFICATION | ty. | | | |
| I certify (or declare) under penalty of perjury under accompanying statements | | | | | |
| SIGNATURE OF PERSON MAKING CLAIM | , | DATE | | | |
| NAME OF PERSON MAKING CLAIM | | TITLE | | | |
| EMAIL ADDRESS | | DAYTIME TELEPH | ONE | | |

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



EF-263-C-R02-0611-3400075

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 TYPE (REAL OR PERSONAL) PROPERTY DESCRIPTION | | | | 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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