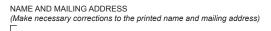
EF-263-C-R02-0611-39000590-1 BOE-263-C (P1) REV. 02 (06-11)

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





Steve J. Bestolarides Assessor-Recorder-County Clerk

San Joaquin County
44 N San Joaquin Street Suite 230
Stockton, CA 95202-3273
Exemptions: (209) 468-2646
https://www.sjgov.org/department/assessor

		To receive the full exemption, this claim	muet	
L	٦	be filed with the Assessor by February		
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 20 – 20		
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER		
PROPERTY TYPE	property and the name and add PRIMARY USE(S)	dress of the lessee) INCIDENTAL USE		
PROPERTY TYPE	PRIMARY USE(S)	INCIDENTAL USE		
☐ Buildings and Improvements				
Personal Property				
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION		l.		
MAILING ADDRESS		CITY, STATE, ZIP CODE	CITY, STATE, ZIP CODE	
Yes No The total income received by the chand usual expenses in maintaining	and operating the leased proper	ty.		
All allidavit must be attached in w	CERTIFICATION	uses the property for exempt purposes.	-	
I certify (or declare) under penalty of perjury under the accompanying statements or de			ng any	
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 PU	BLIC SCHOOL LESSEE			
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
Check the type of qualifying use of the property PUBLIC SCHOOL		STATE UNIVERSITY		
COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA		
STATE CO	LLEGE			
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
DATE LEASE SIGNED		CC	DMMENCEMENT DATE OF LEASE	
	THE ASSESSOR	MAY REQUEST A COPY OF THE LEASE AGREEMENT		
The following property i etc. Attach a separate li		year. If personal property is being leased, indica	te the type, make, model, serial number,	
PROPERTY TYPE (REAL OR PERSONAL)				
	espect to lessees that are poling of government entity leasing the	tical subdivisions of the state, the property is a same.	s located within the boundaries of the	
sectior If Yes , affidav	n 512 of the Internal Revenue (a copy of the institution's mo	a student bookstore that generates unrelated Code. st recent tax return filed with the Internal Red by establishing a ratio of the unrelated busing the control of the unrelated busing the unrelated busing the unrelated busing the unrelated busing the control of the unrelated busing the unrelated busing the control of the unrelated busing the control of the unrelated busing the unrelated busing the control of the unrelated busing the control of the unrelated busing	evenue Service must accompany this	
		CERTIFICATION		
		aws of the State of California that the foregoing aments, is true and correct to the best of my kno		
SIGNATURE OF PERSON MAKIN	NG CLAIM		DATE	
NAME OF PERSON MAKING CL	AIM		TITLE	
EMAIL ADDRESS			DAYTIME TELEPHONE ()	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

