EF-263-C-R03-0522-49000255-1

BOE-263-C (P1) REV. 03 (05-22)

### **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)



# Deva Marie Proto Sonoma County Clerk-Recorder-Assessor

Rm 104 Fiscal Bldg 585 Fiscal Dr. Santa Rosa, CA 95403-2872 TELEPHONE: (707) 565-1887 FAX: (707) 565-3317

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				tion, this claim must r by February 15.
L	╛	be mea w	nur ure Assesse	by rebruary 10.
If you no longer seek an exemption at this location,	check here Sign and return this for	rm to the Ass	essor. Date vacate	ed:
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 PARC	
PROPERTY TYPE  Land  Buildings and Improvements  Personal Property  NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION	property and the name and addr PRIMARY USE(S)			
MAILING ADDRESS		CITY	TATE, ZIP CODE	
MAILING ADDRESS		CITT, S	IATE, ZIF CODE	
Yes No The total income received by the and usual expenses in maintainin  An affidavit must be attached in w	ng and operating the leased property	<i>/</i> .		•
	CERTIFICATION			
I certify (or declare) under penalty of perjury under to accompanying statements or	the laws of the State of California that t documents, is true and correct to the b			
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.



EF-263-C-R03-0522-4900025

# **RETURN THIS** AFFIDAVIT TO LESSOR

# AFFIDAVIT FOR EXECUTION BY QUALIFYING PUBLIC SCHOOL LESSEES

NAME OF QUALIFY	YING PUE	BLIC SCHOOL LESSEE				
MAILING ADDRESS	S					
CITY, STATE, ZIP C	CODE					
		ualifying use of the prope		DOLLY		
	BLIC SC		<u></u>	STATE UNIVERSITY		
		TY COLLEGE	□ UNIVERSITY	OF CALIFORNIA		
NAME OF CHURCH	H COI	LEGE				
MAILING ADDRESS	S					
CITY, STATE, ZIP C	CODE					
DATE LEASE SIGN	IED				COMMENCEMENT DATE OF LEASE	
		=	SESSOR MAY REQUEST A COI of this year. If personal pro		T cate the type, make, model, serial number	
PROPERTY TYPE				OPERTY DESCRIPTION		
☐ Yes ☐ No		espect to lessees that t government entity lea		of the state, the property	is located within the boundaries of the	
	section	512 of the Internal Re a copy of the institution t. Property taxes are de	venue Code. on's most recent tax retu	rn filed with the Internal I	d business taxable income as defined in Revenue Service must accompany this siness taxable income to the bookstore's	
			CERTIFICA	ATION		
I certify (or decla			der the laws of the State of s or documents, is true and		g and all information hereon, including any nowledge and belief.	
SIGNATURE OF PERS	SON MAKIN	IG CLAIM			DATE	
NAME OF PERSON MAKING CLAIM				TITLE		
EMAIL ADDRESS					DAYTIME TELEPHONE ( )	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

