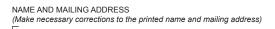
EF-263-C-R02-0611-20000159-1 BOE-263-C (P1) REV. 02 (06-11)

# **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





# **Brett Frazier Madera County Assessor**

200 West 4th Street Madera, CA 93637-3548 Phone: (559) 675-7710 Fax: (559) 675-7654

www.maderacounty.com/government/assessor

L	_	To receive the full exemption, this claim must be filed with the Assessor by February 15.
IDENTIFICATION OF APPLICANT		
LESSOR'S CHURCH OR ORGANI <mark>ZA</mark> TION NAME		
MAILING ADDRESS		SA
CITY, STATE, ZIP CODE		
CORPORATE ID (IF ANY)		
IDENTIFICATION OF PROPERTY		
ADDRESS OF PROPERTY (NUMBER AND STREET)	1 / V / /	FISCAL YEAR OF CLAIM 20 - 20
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
USE OF PROPERTY  Check and state the property. The exemption claim is made for the following property.		please attach a list that clearly identifies the
PROPERTY TYPE	PRIMARY USE(S)	INCIDENTAL USE
Land		
☐ 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 ch ining and operating the leased property.	arges from the lease does not exceed the ordinary
An affidavit must be attached	in which the lessee declares it us	es the property for exempt purposes.
	CERTIFICATION	
accompanying statements	er the laws of the State of California that th or documents, is true and correct to the be	e foregoing and all information hereon, including any est of my knowledge and belief.
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 PUBLIC SCHOOL LESSEE	
MAILING ADDRESS	
CITY, STATE, ZIP CODE	
Check the type of qualifying use of the property  PUBLIC SCHOOL  STATE UNIVERSITY	FORMIA
COMMUNITY COLLEGE UNIVERSITY OF CALI	FORNIA
MAILING ADDRESS	
CITY, STATE, ZIP CODE	
THE ASSESSOR MAY REQUEST A COPY OF THE The following property is leased as of January 1 of this year. If personal property is etc. Attach a separate listing if necessary.	
DDODEDTY TYDE	DESCRIPTION
☐ Yes ☐ No With respect to lessees that are political subdivisions of the seexempt government entity leasing the same.	ate, the property is located within the boundaries of the
Yes No The property, or a portion thereof, is a student bookstore that go section 512 of the Internal Revenue Code.  If <b>Yes</b> , a copy of the institution's most recent tax return filed affidavit. Property taxes are determined by establishing a ratio of gross income.	with the Internal Revenue Service must accompany this
CERTIFICATION	
I certify (or declare) under penalty of perjury under the laws of the State of California accompanying statements or documents, is true and correct to	
SIGNATURE OF PERSON MAKING CLAIM	DATE
NAME OF PERSON MAKING CLAIM	TITLE
EMAIL ADDRESS	DAYTIME TELEPHONE ( )

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

