CHURCH LESSORS' EXEMPTION CLAIM

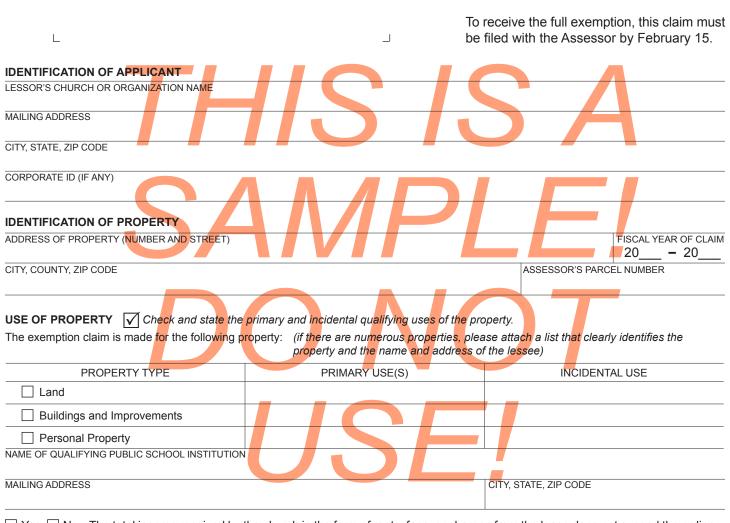
PROPERTY LEASED BY A CHURCH TO A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLEGE, OR STATE UNIVERSITY, INCLUDING THE UNIVERSITY OF CALIFORNIA, USED JOINTLY WITH A CHURCH



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Gus Kramer County Assessor 2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)



Yes No 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.

An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.

CERTIFICATION						
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.						
SIGNATURE OF PERSON MAKING CLAIM	DATE					
NAME OF PERSON MAKING CLAIM	TITLE					
EMAIL ADDRESS I	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 qualif	ying use of the property				
PUBLIC SCHO	OL	STATE UNIVERSITY			
COMMUNITY COLLEGE					
STATE COLLE	GE				
NAME OF CHURCH					
MAILING ADDRESS			\bigcirc		A
CITY, STATE, ZIP CODE					
DATE LEASE SIGNED	THE ASSESSOR I	MAY REQUEST A COPY OF THE LEASE		IMENCEN	MENT DATE OF LEASE
The following property is lea etc. Attach a separate listing	ased as of January 1 of this y	ear. If personal property is being le		the type	e, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)		PROPERTY DESCRIF	PTION		
			\cup		
	ect to lessees that are polit overnment entity leasing the	ical subdivisions of the state, th same.	ne property is I	located	within the boundaries of the
section 51 If Yes , a c	2 of the Internal Revenue C copy of the institution's most roperty taxes are determine	student bookstore that generate ode. st recent tax return filed with the d by establishing a ratio of the un	e Internal Rev	enue S	ervice must accompany this
		CERTIFICATION			
		ws of the State of California that th ments, is true and correct to the b			
SIGNATURE OF PERSON MAKING C	LAIM		D.	ATE	
NAME OF PERSON MAKING CLAIM			Т	ITLE	
EMAIL ADDRESS			D.	AYTIME TE	ELEPHONE

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