EF-262-AH-R10-0519-08000179-1

BOE-262-AH (P1) REV. 10 (05-19)

## **CHURCH EXEMPTION**

## PROPERTY USED SOLELY FOR RELIGIOUS WORSHIP



981 H Street, Suite 120 Crescent City, CA 95531 Telephone: (707) 464-7200

County of Del Norte

Jennifer Perry, Assessor

This claim is filed for fiscal year 20\_\_\_\_ - 20\_\_\_. (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

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

FOR ASSESSOR'S USE ONLY				
Received				
Approved				
Denied				
Reason for denial				

To receive the full exemption, this claim must be filed with the Assessor by February 15. Check here if you no longer seek an exemption at this location. Sign and return this form to the Assessor. NAME OF CHURCH, ORGANIZATION, ETC. WEBSITE ADDRESS (IF ANY) MAILING ADDRESS (NUMBER AND STREET/P. O. BOX) CITY, STATE, ZIP CODE ADDRESS OF PROPERTY (NUMBER AND STREET) ASSESSOR'S PARCEL NUMBER CITY, COUNTY, ZIP CODE DATE PROPERTY WAS FIRST USED BY CLAIMANT 1. Owner and operator: (check applicable boxes) Claimant is: Owner and operator Owner only Operator only and claims exemption on all □ Land ☐ Buildings and improvements and/or ☐ Personal property 2. Are all buildings and equipment claimed as exempt used solely for religious worship, including any building in the course of construction? 3. Is the land claimed as exempt required for the convenient use of these buildings? Yes No 4. Is all real property used by the church upon which exemption is claimed for parking purposes necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes? ☐ Yes ☐ No Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes. Leased property used for parking purposes is eligible for exemption only if the congregation of the church, religious congregation, or sect is no greater than 500 members. 5. List all uses of the property: 6. a. Is an elementary school and/or secondary school being operated at this location?

**Note**: If the answer is YES to a. or b. above, the property is not eligible for the Church Exemption. If the property is both owned and operated by the church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade (grades 1 - 12), or for the purposes of both schools of collegiate grade and schools of less than collegiate grade, the claimant may qualify for the Religious Exemption. The Religious Exemption has a "one-time filing" provision and should be filed by February 15; contact the Assessor. The claimant may wish instead to annually file by February 15 for the Welfare Exemption.

b. Is a children's day care center being operated at this location (a children's day care center includes licensed nursery schools, preschools,

☐ Yes ☐ No

Yes No

and infant care centers)?

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)  Is leased property, if any, used by the church for parking purposes?    Yes   No   If YES, is the congregation of the church, religious denomination, or sect greater than 500 members?   Yes   No   If YES, is the property, or portion thereof, so used is not eligible for exemption.   Note: The benefit of a property tax exemption must inure to the church; if the lease or rental agreement, the church shall receive a rerental payments, or a refund of such payments, if paid, for each month of occupancy (or use), or portion thereof, during the fiscal year on-el-width of the property taxes not paid during such instal year by reason of the Church Exemption. The assessor may request a release or rental agreement. The season shall receive a rerental gargement.		i this claim owned by the church?   Yes	No If NO, state the name and address of o	owner:
Is leased property, if any, used by the church for parking purposes?	OWNER NAME			
Yes   No	MAILING ADDRESS (NUMBER	AND STREET/P. O. BOX)	CITY, STATE, ZIP CODE	
specifically provide that the church exemption is taken into account in fixing the terms of agreement, the church shall receive a re rental payments, or a refund of such payments, if paid, for each month of occupancy (or use), or portion thereof, during the fiscal year overwhelfth of the property taxes not paid during such fiscal year by reason of the Church Exemption. The assessor may request a clease or rental agreement.  Are bingo games being operated on this property? If YES, a claim for the Welfare Exemption must be filed with the Assessor by Feach year for the property, or portion of the property so used, to be exempt.   YeS   No.    Note: Living quarters are not eligible for the Church or Reigious Exemptions. Certain living quarters may be exempt under the Exemption. Contact the Assessor.  1. Is any portion of this property vacant and/or unused?   YeS   No.    If YES, describe that portion:  2. Has any portion of this property been rented to, leased to, or been used and/or operated by some person or organization other than the since 12:01 a.m., January Tlast year?   YeS   No.    a. If property is leased to another church, provide the name and mailing address:  CHURCH NAME  MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)   CITY STATE, ZIP CODE    NAME   TYPE   FI  NOte: Property used by others (except for worship only) is not eligible for the Church Exemption. It may be exempt if the claimant (in the user/operator both file a claim for the Welfare Exemption. Contact the Assessor.  1. Has here been any change in the use of the property or any construction commenced and/or completed on this property since 12:01 a.m., January 1 last year?   YeS   No   If YES, describe:  Whom should we contact during normal business hours for additional information?  Whom should we contact during normal business hours for additional information?  EMAIL ADDRESS   CERTIFICATION   CERTIFIC	☐ Yes ☐ No If YES,	is the congregation of the church, religious de		s?
one of the property, or portion of the property so used, to be exempt.	specifically provide that the rental payments, or a refun- one-twelfth of the property	church exemption is taken into account in f d of such payments, if paid, for each month of	ixing the terms of agreement, the church shall foccupancy (or use), or portion thereof, during	receive a reduction i the fiscal year equal t
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Exemption. Contact the Assessor.  If YES, describe that portion:  12. Has any portion of this property vacant and/or unused?     Yes	0. Is any portion of this prop	erty being <mark>us</mark> ed for liv <mark>ing</mark> qu <mark>art</mark> ers for any per	son? If YES, describe that portion:   Yes	No
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NAME OF PERSON MAKING CLAIM DATE	IAME OF PERSON MAKING CLAIM		DATE	

