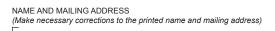
EF-263-C-R02-0611-22000205-1 BOE-263-C (P1) REV. 02 (06-11)

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





Becky Crafts County of Mariposa Assessor/Recorder

4982 10th St P.O. Box 35 Mariposa, CA 95338 Ph: (209) 966-2332 Fax: (209) 966-5719

L		To receive the full exemption, this cla be filed with the Assessor by Februa	
IDENTIFICATION OF APPLICANT			
LESSOR'S CHURCH OR ORGANIZATION NAME			
MAILING ADDRESS		OA	
CITY, STATE, ZIP CODE			
CORPORATE ID (IF ANY)			
IDENTIFICATION OF PROPERTY			
ADDRESS OF PROPERTY (NUMBER AND STREET)	IVIII	FISCAL YEAR	OF CLAIM
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER	
The exemption claim is made for the following property:	property and the name and add	ress of the lessee)	e
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	
Yes No The total income received by the chu and usual expenses in maintaining a			ordinary
An affidavit must be attached in wh	ich the lessee declares it u	ses the property for exempt purpose	es.
	CERTIFICATION		
I certify (or declare) under penalty of perjury under the I accompanying statements or doc	laws of the State of California that cuments, is true and correct to the l		uding 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 PUBLIC SCHOOL LESSEE		
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
Check the type of qualifying use of the property PUBLIC SCHOOL COMMUNITY COLLEGE	STATE UNIVERSITY UNIVERSITY OF CALIFORNIA	
STATE COLLEGE NAME OF CHURCH MAILING ADDRESS	515	
CITY, STATE, ZIP CODE		
THE ASSESSOR M The following property is leased as of January 1 of this y etc. Attach a separate listing if necessary.	MAY REQUEST A COPY OF THE LEASE AGREEMENT	te the type, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION	
DC		
☐ Yes ☐ No With respect to lessees that are polit exempt government entity leasing the		s located within the boundaries of the
		evenue Service must accompany this
	CERTIFICATION	
I certify (or declare) under penalty of perjury under the la accompanying statements or docu	ws of the State of California that the foregoing a ments, is true and correct to the best of my kno	
SIGNATURE OF PERSON MAKING CLAIM		DATE
NAME OF PERSON MAKING CLAIM		TITLE
EMAIL ADDRESS		DAYTIME TELEPHONE ()

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

