EF-267-S-R11-0512-02000166-1 BOE-267-S (P1) REV. 11 (05-12)

# **RELIGIOUS EXEMPTION**



**David Peets** Alpine County Assessor/Recorder

50 Diamond Valley Rd. P.O. Box 155 Markleeville, CA 9612

This claim is filed for fiscal year 20 20 (Example: a person filing a timely claim in January 2011 would	FOR .
enter "2011-2012.")	
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)	
Г	FOR ASSESSOR'S USE ONLY
	Received by
	(Assessor's designee)
	ofon(county or city)
L	
IDENTIFICATION OF APPLICANT	
CORPORATE OR ORGANIZATION NAME OF CHURCH	
dba LOCAL CHURCH NAME	
MAILING ADDRESS	
CITY, STATE, ZIP CODE	
CORPORATE ID (IF ANY) WEBSITE ADDRESS (IF ANY)	
IDENTIFICATION OF PROPERTY	
ADDRESS OF PROPERTY (NUMBER AND STREET)	
CITY, COUNTY, ZIP CODE	ASSESSOR'S PARCEL NUMBER
1. Is this real property owned by the church? Yes \( \subsetermind \text{No} \)	
(a) If <b>Yes</b> , enter the date the property was acquired: (b) If <b>No</b> , provide the name and address of the owner:	Enter date first used for church/school purposes:
Note: If the owner is not another church, a Church or Welfare Exem	ption Claim form must be filed. Contact the Assessor.
2. Please check the following, if applicable:	
(a) The property is owned by an entity organized and operating exc	lus <mark>iv</mark> ely <mark>for</mark> religious purp <mark>os</mark> es.
<ul> <li>(b)  The entity is a nonprofit organization</li> <li>(c)  No part of the net earnings inures to the benefit of any private in</li> </ul>	dividual
	uividual.
USE OF PROPERTY	
3. Are all buildings, equipment, and land claimed used exclusively for religion Yes No If <b>No</b> , explain:	ous purposes?
4. Is there any portion of the property currently under construction?	
(a) Yes No If <b>Yes</b> , is that property intended to be used solely for	or religious purposes?
(b) Date(s) of construction:	
(c) Please describe new construction activity:	
5. Has any new construction been completed on this property since Januar	v 1. 12:01 a.m. last vear?
Yes No If <b>Yes</b> , provide the date of completion:	· · · · · · · · · · · · · · · · · · ·
(a) Date the new construction was put to exempt use:	
(b) Describe the use of this property:	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



6.	Does the real property include property used for parking purposes?  Yes No						
	If <b>Yes</b> , is all real property owned by or leased to the church, upon which exemption is claimed for parking purposes, necessarily and reasonably required for parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for <i>commercial purposes</i> ?  Yes No						
	<b>Note:</b> 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.						
7.	Is there a sanctuary (church) on or adjacent to this property?  Yes No						
	If No, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.						
8.	Check, as applicable, the type(s) of	schools being operated on this propert	y.				
	Preschool	☐ Kindergarten	☐ Secondary s	chool			
	☐ Nursery school	Elementary school	☐ Both second	ary and college			
9.	Are bingo games being operated on	this property?					
	Yes No						
		n must be filed with the Assessor by Fe		property or portion of the property.			
10		at this location being leased or rented f	rom someone else?				
	Yes No	name and address of the sumer and	the time make model and a	arial number of the property			
		e name a <mark>nd</mark> add <mark>ress of the owner, a</mark> nd ligible for the Religious Exemption if the					
11.	Is any portion of this property used t		porounal proporty to dood of	., ren ren <del>ga</del> ue panpeeee.			
	Yes No If <b>Yes</b> , describe:						
	Note: Living quarters are not eligible	for either the Religious Exemption or the	ne Church Exemption. The pro	pperty may be eligible for the Welfare			
	Exemption - contact the Assessor.			<u> </u>			
12	Is any portion of this property vacan	t and/or unused?					
	Yes No If <b>Yes</b> , describe:						
	13. Is any parties of this property being routed to leased to used and/or energed by a person or organization other than the claimant?						
13							
10	13. Is any portion of this prope <mark>rty</mark> being rented to, leased to, used and/or operated by a person or organization other than the claimant?  ☐ Yes ☐ No						
	If <b>Yes</b> , describe that portion, its use, and provide the name and address of the lessee/operator:						
	in 100, accombe that portion, no doe, and provide the name and address of the logicoloperator.						
14	14. Has there been any change in the use of this property since 12:01 a.m., January 1 of last year?						
•	Yes No If <b>Yes</b> , describe:						
45	Damada		<u> </u>				
15	. Remarks.						
	Whom should	we contact during normal busines	se houre for additional inf	ormation?			
NA		we contact during normal busines	33 Hours for additional fill	TITLE			
INA	VIL			1112			
DA'	YTIME TELEPHONE	EMAIL ADDRESS					
(	)						
		CERTIFICATION	ON				
I	certify (or declare) under penalty of p	erjury under the laws of the State of Co	alifornia that the foregoing an	d all information contained herein,			
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.							
NAME OF PERSON MAKING CLAIM			TITLE				
SIG	NATURE OF PERSON MAKING CLAIM			DATE			
	,						



## INSTRUCTIONS FOR FILING A CLAIM FOR RELIGIOUS EXEMPTION FROM PROPERTY TAX

This affidavit is required under the provisions of sections 206.1, 207, 207.1, 214.4, 251, 255, 257, 257.1, 260, 270, and 271 of the Revenue and Taxation Code.

#### **GENERAL INFORMATION**

The Religious Exemption may be claimed on property owned by a religious organization and used exclusively for religious purposes. This includes religious worship and school purposes, including preschools, nursery schools, kindergartens, schools of less than collegiate grade, or schools of collegiate grade and less than collegiate grade. The exemption is also available if another church uses the property part time for religious worship and operates a school, provided that the owner church continues to conduct worship services on the property. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

#### FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Religious Exemption.) Once granted, the exemption remains in effect until terminated.

#### IDENTIFICATION OF APPLICANT

Identify the corporate or organization name of the church seeking exemption on the property. Include the mailing address, website address (if any), and corporate identification number (if any).

## **IDENTIFICATION OF PROPERTY**

Identify the location of the property for which you are seeking exemption. A separate claim form must be filed for each location.

## **USE OF PROPERTY**

Please answer all questions in this section of the claim form.

Please note that there are three exemptions that may be claimed on church property: the Church Exemption, the Religious Exemption, and the Welfare Exemption. If it does not appear that your organization qualifies under the Religious Exemption, please contact the Assessor.

The Church Exemption may be claimed on property that is owned, leased, or rented by a religious organization and **used exclusively for religious worship services**. The Church Exemption is the most restrictive of the three exemptions available to a church since the organization's property must be used solely for religious worship and other activities reasonably necessary for the accomplishment of the church's religious purposes. The welfare exemption may be claimed on property that is used for other than religious worship and schools, such as housing for clergy, bingo, a convent or a retreat, summer camp, or if the church property is used regularly by a charitable organization.