EF-262-AH-R09-0515-10000318-1
BOE-262-AH (P1) REV. 09 (05-15)

Paul Dictos, CPA
Fresno County Assessor-Recorder
P. O. Box 1146
Fresno, CA 93715
(559) 600-3534
www.assessor.co.fresno.ca.us

CHURCH EXEMPTION

PROPERTY **USED SOLELY** FOR RELIGIOUS WORSHIP

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?
   ☐ Yes ☐ No
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?
   ☐ Yes ☐ No
   b. Is a children's day care center being operated at this location (a children's day care center includes licensed nursery schools, preschools, and infant care centers)?
   ☐ Yes ☐ No

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.

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7. Is the real property listed on this claim owned by the church? ☐ Yes ☐ No If NO, state the name and address of owner:

OWNER NAME	
MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)	CITY, STATE, ZIP CODE

8. 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, 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 does not specifically provide that the church exemption is taken into account in fixing the terms of agreement, the church shall receive a reduction in rental payments, or a refund of such payments, if paid, for each month of occupancy (or use), or portion thereof, during the fiscal year equal to one-twelfth of the property taxes not paid during such fiscal year by reason of the Church Exemption.

9. Are bingo games being operated on this property? If YES, a claim for the Welfare Exemption must be filed with the Assessor by February 15 each year for the property, or portion of the property so used, to be exempt. ☐ Yes ☐ No

10. Is any portion of this property being used for living quarters for any person? If YES, describe that portion: ☐ Yes ☐ No

Note: Living quarters are not eligible for the Church or Religious Exemptions. Certain living quarters may be exempt under the Welfare Exemption. Contact the Assessor.

11. Is any portion of this property vacant and/or unused? ☐ Yes ☐ No
If YES, describe that portion:

12. 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 claimant since 12:01 a.m., January 1 last 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

b. If property is leased to an organization other than a church, provide the name, type of organization and frequency of use; attach additional sheets if necessary.

NAME	TYPE	FREQUENCY
NAME	TYPE	FREQUENCY

Note: Property used by others (except for worship only) is not eligible for the Church Exemption. It may be exempt if the claimant (owner) and the user/operator both file a claim for the Welfare Exemption. Contact the Assessor.

13. Has there 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:

14. Is any equipment or other property at this location being leased or rented from someone else?
☐ Yes ☐ No If YES, list the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not used exclusively for religious worship, please state the other uses of the property *(attach schedule as necessary)*:

Whom should we contact during normal business hours for additional information?

NAME	TITLE
DAYTIME TELEPHONE ( )	EMAIL ADDRESS

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, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

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