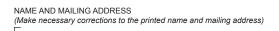
EF-263-C-R02-0611-10000181-1 BOE-263-C (P1) REV. 02 (06-11)

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





Paul Dictos, CPA Fresno County Assessor-Recorder

P. O. Box 1146 Fresno, CA 93715 (559) 600-3534 www.assessor.co.fresno.ca.us

L	ل	To receive the full exemption, this claim must be filed with the Assessor by February 15.
IDENTIFICATION OF APPLICANT LESSOR'S CHURCH OR ORGANIZATION NAME	1101	
MAILING ADDRESS		$\mathcal{S}\mathcal{A}$
CITY, STATE, ZIP CODE		
CORPORATE ID (IF ANY)		
IDENTIFICATION OF PROPERTY		
ADDRESS OF PROPERTY (NUMBER AND STREET)		FISCAL YEAR OF CLAIM 20 - 20
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
USE OF PROPERTY ✓ Check and state the prin The exemption claim is made for the following property TYPE		s, please atta <mark>ch</mark> a list th <mark>at</mark> clearly identifies the
Land	FRIWART USE(S)	INCIDENTAL USE
☐ Buildings and Improvements		
☐ Personal Property		
NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION		
MAILING ADDRESS		CITY, STATE, ZIP CODE
	church in the form of rents, fees, or c	harges from the lease does not exceed the ordinary
An affidavit must be attached in		ses the property for exempt purposes.
	CERTIFICATION	
	the laws of the State of California that t documents, is true and correct to the b	he foregoing and all information hereon, including any lest of my knowledge and belief.
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 COLLEGE NAME OF CHURCH MAILING ADDRESS CITY, STATE, ZIP CODE	STATE UNIVERSITY UNIVERSITY OF CALIFORNIA	
THE ASSESSOR 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	
☐ Yes ☐ No With respect to lessees that are politic 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

