EF-262-AH-R08-0514-20000357-1 BOE-262-AH (P1) REV. 08 (05-14)

## **CHURCH EXEMPTION**

This claim is filed for fiscal year 20



## **Brett Frazier** Madera County Assessor

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www.maderacounty.com/government/assessor

## PROPERTY USED SOLELY FOR RELIGIOUS WORSHIP

- 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. 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

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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.

7. Is the real property listed on this clair Yes  No \text{ If NO, state the nan}			
OWNER NAME	and address of owner.		
MAILING ADDRESS (NUMBER AND STREE	ET/P. O. BOX)	CITY, STATE, ZIP CODE	
	gregation of the church, religious denomination, or s	_	
Note: The benefit of a property tax that the church exemption is take payments, or a refund of such payn	YES, the property, or portion thereof, so used is not extended expending must inure to the church; if the lease on into account in fixing the terms of agreement and the paid, for each month of occupancy (or use paid during such fiscal year by reason of the Church	e or rental agreement does not specificant, the church shall receive a reduction, or portion thereof, during the fiscal ye	n in rental
each year for the property, or portion  Yes No  10. Is any portion of this property being Yes No  Note: Living quarters are not eligib Exemption. Contact the Assessor.  11. Is any portion of this property vacan		cribe that portion:	
since 12:01 a.m., Janu <mark>ary 1 last ye</mark> a ☐ Yes ☐ No If YES, describe:	n rented to, leased to, or been used and/or operated by	y s <mark>om</mark> e person o <mark>r o</mark> rganization ot <mark>her</mark> than th	ne claimant
CHURCH NAME  MAILING ADDRESS (NUMBER AND STREET/P, O. BOX)  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	d we contact during normal business hours fo	r additional information?	
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	

