EF-262-AH-R10-0519-20000217-1

BOE-262-AH (P1) REV. 10 (05-19)

CHURCH EXEMPTION

PROPERTY USED SOLELY FOR RELIGIOUS WORSHIP



Madera County Assessor 200 West 4th Street

Madera, CA 93637-3548 Phone: (559) 675-7710 Fax: (559) 675-7654

Brett Frazier

www.maderacounty.com/government/assessor

This claim is filed for fiscal year 20	20	
(Example: a person filing a timely claim i	n 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 L 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? 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

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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.

7. Is the real property listed on	this claim owned by the church? $\ \ \Box$ Yes	☐ No If NO, state the name and address of owner:
OWNER NAME		
MAILING ADDRESS (NUMBER A	ND STREET/P. O. BOX)	CITY, STATE, ZIP CODE
Yes No If YES, is Yes Yes Yes Yes Yes Yes Yes Yes Yes Specifically provide that the crental payments, or a refund one-twelfth of the property ta lease or rental agreement. 9. Are bingo games being open each year for the property, or 10. Is any portion of this property.	No If YES, the property, or portion there erty tax exemption must inure to the church exemption is taken into account ir of such payments, if paid, for each month xes not paid during such fiscal year by rearted on this property? If YES, a claim for a portion of the property so used, to be extra being used for living quarters for any poor eligible for the Church or Religious E	rch; if the lease or rental agreement for any leased property does not fixing the terms of agreement, the church shall receive a reduction in of occupancy (or use), or portion thereof, during the fiscal year equal to ason of the Church Exemption. The assessor may request a copy of the the Welfare Exemption must be filed with the Assessor by February 15
11. Is any portion of this pr <mark>op</mark> er If YES, describe that portion	ty vac <mark>an</mark> t and/or <mark>un</mark> used <mark>? Yes No</mark> n:	
since 12:01 a.m., January 1	last year? Yes No nother church, provide the name and mail	d and/or operated by some person or organization other than the claimant ng address: CITY, STATE, ZIP CODE
b. If property is leased to ar sheets if necessary. NAME	n organization other than a church, provide	the name, type of organization and frequency of use; attach additional TYPE FREQUENCY TYPE FREQUENCY
the user/operator both file a 13. Has there been any chang since 12:01 a.m., January 1 14. Is any equipment or other part of Yes No If YES, list	claim for the Welfare Exemption. Contact e in the use of the property or any constitution of the property of any constitution of the property of the property at this location being leased or retain the name and address of the owner and	ructi <mark>on</mark> com <mark>menced and/or co</mark> mpleted on this property ribe:
	n should we contact during normal b	usiness hours for additional information?
NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	•
()	CERTIFI	CATION
	alty of perjury under the laws of the State	of California that the foregoing and all information hereon, including any , and complete to the best of my knowledge and belief.
SIGNATURE OF PERSON MAKING CLAIM		TITLE
NAME OF PERSON MAKING CLAIM		DATE

