RELIGIOUS EXEMPTION



MERCED COUNTY MATT H. MAY, ASSESSOR 2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

This claim is filed for fiscal year 20 _____ - 20 _____

(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

| FOR ASSESSOR'S USE ONLY FOR ASSESSOR'S USE ONLY Received by | NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.) | |
|---|--|--|
| L | | FOR ASSESSOR'S USE ONLY |
| L | | Peceived by |
| <pre> [rearring archy] rearring r</pre> | | (Assessor's designee) |
| CORPORATE OR ORGANIZATION NAME OF DRURCH the allocal CHURCH NAME that ING 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 (a) If Yes, enter the date the property was acquired: | | of on |
| CORPORATE OR ORGANIZATIONNAME OF DRURCH dea 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 ADSTREAM STREET) CITY, COUNTY, ZIP CODE ADSTREAM STREET (a) If Yes, enter the date the property was acquired: Enter date first used for church/school purposes: | L | |
| dba LOCAL CHURCH NAME MALING ADDRESS CITY, STATE, ZIP CODE CORPORATE ID (IF ANY) WEBSITE ADDRESS IIF ANY IDENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE (a) If Yes, enter the date the property was acquired: (b) If No, provide the name and address of the owner Motion the owner is not another church? (b) If No, provide the name and address of the owner (c) If Yes, enter the date the property was acquired: (c) If No, provide the name and address of the owner Mc if the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor. 2. Please check the following, if applicable: (a) | | |
| MAILING ADDRESS CORPORATE ID (IF ANY) (IPENTFICATION OF PROPERTY IDENTIFICATION OF PROPERTY ADDRESS OF PROFENTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE (a) If Yee, enter the date the property was acquired: (b) If No, rovide the name and address of the owner. Mote: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor. 2. Please check the following, if application: (a) If No, provide the name and address of the owner. Mote: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor. 2. Please check the following, if application: (b) If No, provide the name and address of the owner. Mote: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor. 2. Please check the following, if application: (c) In the property is owned by an entity organized and operating exclusively for religious purposes. (c) In the entermings inures to the benefit of any grivate individual: UEDEF PROPERTY 3. Che ently is a nonprofit organized 4. Is there any portion of the property intended to be used solely for religious purposes? (c) Please describe new construction activity: 4. Is the enve construction then completed on this property since January 1, 12:01 a.m. last year? (c) Please describe new construction activity: 5. In fully for, provide the date of complety interess and and year interess and year inte | CORPORATE OR ORGANIZATION NAME OF CHURCH | |
| CITY, STATE, ZIP CODE CORPORATE ID (IF ANY) VIEBSITE ADDRESS (IF ANY) DENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, COUNTY, ZIP CODE ASSESSORS PARCEL NUMBER 1. Is this real property owned by the church? Assessors parcel number 1. Is this real property owned by the church? Assessors parcel number 1. Is this real property owned by the church? 2. Please check the following, if applicable: 3. One provide the name and address of the owner: Note: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor. 2. Please check the following, if applicable: 3. One property is owned by an entity organized and operating exclusively for religious purposes. 4. Is there entry is a omporfit organization 3. One and the net earnings inures to the benefit of any private individual. 5. Describe TPROPERTY 4. Is there any portion of the property intended to be used solely for religious purposes? 4. Is there any portion of the property intended to be used solely for religious purposes? 4. Is there any portion of the property intended to be used solely for religious purposes? 5. Has any new construction activity: 5. Has any new construction construction activity: 5. Has any new construction been completion: 3. One of the new construction activity: 5. Has any new construction been completion: 3. One of the new construction activity: 5. Has any new construction to the to expert use: 3. One of the new construction activity: 5. Has any new construction to the to expletion: 3. One of the new construction activity: 5. Has any new construction to the to expletion: 3. One of the new construction activity: 5. Has any new construction the end of ompletion: 3. One of the new construction activity: 5. Has any new construction the to explet on this property since January 1, 12:01 a.m. last year? 3. One of the new construction was put to exempt use: 3. One of the new construction activity: 5. Has any new construction the end of ompletion: 3. One of the new const | dba LOCAL CHURCH NAME | |
| CORPORATE ID (IF ANY) WEESITE ADDRESS (IF ANY) IDENTIFICATION OF PROPERTY IDENTIFICATION OF PROPERTY ADDRESS OF PROPERTY (NUMBER AND STREET) | MAILING ADDRESS | |
| IDENTIFICATION OF PROPERTY ADDERSES OF PROPERTY (NUMBER AND STREET) CITY_COUNTY_ZIP CODE ASSESSOR'S PARCEL NUMBER 1. Is this real property owned by the church? Yes Nct 1. Is this real property owned by the church? Yes Nct (a) If Yes, enter the date the property was acquired: Enter date first used for church/school purposes: | CITY, STATE, ZIP CODE | |
| IDENTIFICATION OF PROPERTY ADDERSES OF PROPERTY (NUMBER AND STREET) CITY_COUNTY_ZIP CODE ASSESSOR'S PARCEL NUMBER 1. Is this real property owned by the church? Yes Nct 1. Is this real property owned by the church? Yes Nct (a) If Yes, enter the date the property was acquired: Enter date first used for church/school purposes: | | |
| ADDRESS OF PROPERTY (NUMBER AND STREET) CITY, CODE ASSESSOR'S PARCEL NUMBER (a) If Yes, enter the date the property was acquired: Enter date first used for church/school purposes: (b) If No, provide the name and address of the owner: Note: If the owner is not another church, a Church or Welfare Exemption 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 exclusively for religious purposes. (b) The property is owned by an entity organized and operating exclusively for religious purposes. (b) The entity is a nonprofit organization (c) No part of the net earnings inures to the benefit of any private individual. USE OF PROPERTY 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes? (a) Yes No If No, explain: 4. Is there any portion of the property currently under construction? (a) Yes No If Yes, is that property intended to be used solely for religious purposes? (b) Date(s) of construction activity: 5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year? (c) Please describe new construction was put to exempt use: | | |
| CITY, COUNTY, ZIP CODE | IDENTIFICATION OF PROPERTY | |
| 1. Is this real property owned by the church? Yes No (a) If Yes, enter the date the property was acquired: Enter date first used for church/school purposes: | ADDRESS OF PROPERTY (NUMBER AND STREET) | |
| (a) If Yes, enter the date the property was acquired: Enter date first used for church/school purposes: (b) If No, provide the name and address of the owner: | CITY, COUNTY, ZIP CODE | ASSESSOR'S PARCEL NUMBER |
| (b) If No, provide the name and address of the owner: Note: If the owner is not another church, a Church or Welfare Exemption 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 exclusively for religious purposes. (b) The entity is a nonprofit organization (c) No part of the net earnings inures to the benefit of any private individual. USE OF PROPERTY 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes? \[Yes \] No If No, explain: 4. Is there any portion of the property currently under construction? (a) Yes, is that property intended to be used solely for religious purposes? (b) Date(s) of construction: (c) Please describe new construction activity: 5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year? (c) Please the new construction was put to exempt use: (d) Date the new construction was put to exempt use: (e) Describe the use of this property: | 1. Is this real property owned by the church? | |
| Note: If the owner is not another church, a Church or Welfare Exemption 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 exclusively for religious purposes. (b) The entity is a nonprofit organization (c) No part of the net earnings inures to the benefit of any private individual. USE OF PROPERTY 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes? (b) The on the property currently under construction? (a) Yes (b) Date (s) of construction: (c) Please describe new construction activity: 5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year? (c) Please it to eave put to exempt use: (d) Date the new construction was put to exempt use: (e) Describe the use of this property: | | nter date first used for church/school purposes: |
| 2. Please check the following, if applicable: (a) The property is owned by an entity organized and operating exclusively for religious purposes. (b) The entity is a nonprofit organization (c) No part of the net earnings inures to the benefit of any private individual. USE OF PROPERTY 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes? □ Yes No [A] Yes [A] If Yes, is that property currently under construction? [A] [Yes] [A] [Yes] [A] [Yes] [B] [Yes] [C] Please describe new construction activity: [C] Please describe new construction detion of the property: [S] Has any new construction been completed on this property since January 1, 12:01 a.m. last year? [A] Yes [A] If Yes, provide the date of completion: [A] Date the new construction was put to exempt use: <td></td> <td>on Claim form must be filed. Contact the Assessor</td> | | on Claim form must be filed. Contact the Assessor |
| (a) | | |
| (c) No part of the net earnings inures to the benefit of any private individual. USE OF PROPERTY 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes? Yes No If No, explain: 4. Is there any portion of the property currently under construction? (a) Yes No If Yes, is that property intended to be used solely for religious purposes? (b) Date(s) of construction: (c) Please describe new construction activity: 5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year? (c) Please the new construction was put to exempt use: (b) Describe the use of this property: | (a) The property is owned by an entity organized and operating exclusion (a) (a) (b) (c) (c) (c) (c) (c) (c) (c) (c | ively fo <mark>r</mark> religious purp <mark>os</mark> es. |
| USE OF PROPERTY 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes? Yes No If No, explain: 4. Is there any portion of the property currently under construction? (a) Yes No If Yes, is that property intended to be used solely for religious purposes? (b) Date(s) of construction: (c) Please describe new construction activity: 5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year? (c) Please describe new construction activity: 5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year? (a) Date the new construction was put to exempt use: (b) Describe the use of this property: | | idual |
| 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes? 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes? 3. Are all buildings, equipment, and land claimed used exclusively for religious purposes? 4. Is there any portion of the property currently under construction? (a) Yes (a) Yes, is that property intended to be used solely for religious purposes? (b) Date(s) of construction: (c) Please describe new construction activity: 5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year? (a) Date the new construction was put to exempt use: (b) Describe the use of this property: | | |
| Yes □ No If No, explain: 4. Is there any portion of the property currently under construction? (a) □ Yes □ No If Yes, is that property intended to be used solely for religious purposes? □ Yes □ No (b) Date(s) of construction: | | |
| (a) ☐ Yes ☐ No If Yes, is that property intended to be used solely for religious purposes? ☐ Yes ☐ No (b) Date(s) of construction: | | puipodos: |
| (a) ☐ Yes ☐ No If Yes, is that property intended to be used solely for religious purposes? ☐ Yes ☐ No (b) Date(s) of construction: | | |
| (b) Date(s) of construction: | 4. Is there any portion of the property currently under construction? | |
| (c) Please describe new construction activity: 5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year? S. Yes Sono If Yes, provide the date of completion: | | eligious purposes? |
| Yes No If Yes, 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 | | |
| Yes No If Yes, 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 | | |
| (a) Date the new construction was put to exempt use: | | |
| (b) Describe the use of this property: THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION | | |
| | | |
| | THIS DOCUMENT IS SUBJECT T | O PUBLIC INSPECTION |
| | | |

| 6. | Does the real property include property used for parking purposes? | | | | |
|-----|--|--|--|--|--|
| | If Yes, 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 | | | | |
| | Note: Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and | | | | |
| 7. | necessary costs of operating and maintaining the property for parking purposes. 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 property. | | | | |
| | Preschool Kindergarten Secondary school | | | | |
| ۵ | Image: Nursery school Image: Elementary school Image: Both secondary and college Are bingo games being operated on this property? Image: Both secondary and college | | | | |
| 5. | □ Yes □ No | | | | |
| | If Yes, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property. | | | | |
| 10. | Is any equipment or other property at this location being leased or rented from someone else? | | | | |
| | ☐ Yes ☐ No If Yes, list in the remarks section the name and address of the owner, and the type, make, model, and serial number of the property. | | | | |
| | Note: Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes. | | | | |
| 11. | Is any portion of this property used for living quarters for any person? | | | | |
| | Yes No If Yes , describe: | | | | |
| | $C \Lambda \Lambda \Lambda D I E I$ | | | | |
| | Note: Living quarters are not eligible for either the Religious Exemption or the Church Exemption. The property may be eligible for the Welfare Exemption - contact the Assessor. | | | | |
| 12. | Is any portion of this property vacant and/or unused? | | | | |
| | Yes No If Yes , describe: | | | | |
| | | | | | |
| 13. | Is any portion of this property being rented to, leased to, used and/or operated by a person or organization other than the claimant? | | | | |
| | | | | | |
| | If Yes , describe that portion, its use, and provide the name and address of the lessee/operator: | | | | |
| | | | | | |
| 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 Yes, describe: | | | | |
| 15. | . Remarks. | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

| NAME | | TITLE |
|-------------------|---------------|-------|
| | | |
| DAYTIME TELEPHONE | EMAIL ADDRESS | L |
| () | | |

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, 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 |
|----------------------------------|-------|
| | |
| SIGNATURE 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.

