# **RELIGIOUS EXEMPTION**



**Kristen DePaul Modoc County Assessor** 204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

This claim is filed for fiscal year 20 \_\_\_\_\_ - 20 \_\_\_\_. (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

the LOCAL CHURCH NAME  MALING ADDRESS  TY, STAFE, ZIP CODE  CORPORATE ID (IF ANY)  WEBSI FEADDRESS IF ANY  DENTIFICATION OF PROPERTY  MADRESS OF PROPERTY (NUMBER AND STREET)  TY, COUNTY, ZIP CODE  ASSESSOR'S PARCEL NUMBER  (A bit has real property owned by the church? Yes \nc \nc \nc \nc \nc that by property was acquired:	NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)	
Least or stageway     ("		FOR ASSESSOR'S USE ONLY
Least or stageway     ("		Received by
lower or approxement     lower or approxe		(Assessor's designee)
CORPORATE OR ORGANIZATION NAME OF DRURCH         the LOCAL CHURCH NAME         the LOCAL CHURCH NAME         MALING ADDRESS         COTY, STATE, ZIP CODE         CORPORATE ID (IF ANY)         WEBSITE ADDRESS OF ANY         DENTIFICATION OF POPERTY         NUNDERSS OF PROPERTY (NUMBERAND 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:         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 notity is a nonprofit organization         (c) D No part of the net earnings inures to the benefit of any private individual.         JSEOF PROPERTY         3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?       Yes No         (c) Please describe new construction activity:         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         (c) Please describe new construction activity:         5. Has any new construction towesput to exempt use:       Image: Supp		of on
CORPORATE OR ORGANIZATION NAME OF DRURCH         the LOCAL CHURCH NAME         the LOCAL CHURCH NAME         MALING ADDRESS         COTY, STATE, ZIP CODE         CORPORATE ID (IF ANY)         WEBSITE ADDRESS OF ANY         DENTIFICATION OF POPERTY         NUNDERSS OF PROPERTY (NUMBERAND 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:         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 notity is a nonprofit organization         (c) D No part of the net earnings inures to the benefit of any private individual.         JSEOF PROPERTY         3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?       Yes No         (c) Please describe new construction activity:         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         (c) Please describe new construction activity:         5. Has any new construction towesput to exempt use:       Image: Supp	L	
CORPORATE OR ORGANIZATION NAME OF DRURCH         the LOCAL CHURCH NAME         the LOCAL CHURCH NAME         MALING ADDRESS         COTY, STATE, ZIP CODE         CORPORATE ID (IF ANY)         WEBSITE ADDRESS OF ANY         DENTIFICATION OF POPERTY         NUNDERSS OF PROPERTY (NUMBERAND 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:         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 notity is a nonprofit organization         (c) D No part of the net earnings inures to the benefit of any private individual.         JSEOF PROPERTY         3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?       Yes No         (c) Please describe new construction activity:         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         (c) Please describe new construction activity:         5. Has any new construction towesput to exempt use:       Image: Supp		
MAILING ADDRESS         ETY, STATE, ZIP CODE         CORPORATE ID (IF ANY)       WEBSITE ADDRESS (IF ANY)         DEDTIFICATION OF PROPERTY         MAILING ADDRESS       CORPORATE ID (IF ANY)         DEDTIFICATION OF PROPERTY         MAILING ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         (a) If Yee, enter the date the property was acauired.         (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:         (c) If No, provide the name and address of the owner.         (d) If De entity is an onportit organization         (e) Deporty is owned by an entity organized and operating exclusively for religious purposes.         (f) No, part of the net earnings inures to the benefit of any private individual.         DEC P FROPERTY         A las there any portion of the property intended to be used solely for religious purposes?       \mathbf{\	CORPORATE OR ORGANIZATION NAME OF CHURCH	
CITY, STATE, ZIP CODE         CORPORATE ID (IF ANY)       WEBSITE ADDRESS (IF ANY)         DENTIFICATION OF PROPERTY         DIDENTIFICATION OF PROPERTY         ADDRESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         ASSESSOR'S PARCEL NUMBER         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:         (b) If No, provide the name and address of the owner.       Note:         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:	dba LOCAL CHURCH NAME	
CORPORATE ID (IF ANY)       WEBSITE ADDRESS (IF ANY)         DENTIFICATION OF PROPERTY       Image: Comparison of the property (NUMBER AND STREET)         DITY, COUNTY, ZIP CODE	MAILING ADDRESS	
IDENTIFICATION OF PROPERTY         NODEGESS OF PROPERTY (NUMBER AND STREET)         CITY, COUNTY, ZIP CODE         ASSESSOR'S PARCEL NUMBER         1. Is this real property owned by the church?       Yes         0. If Yes, enter the date the property was acquired:       Enter date first used for church/school purposes:         0. If Yes, enter the date the property was acquired:       Enter date first used for church/school purposes:         0. If No, provide the name and address of the owner:       Mote:         Note:       If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.         2. Peace check the following, if applicable:       Image:         0 Image:       Image:         0 Image:       Image:         0 Image:       Image:         2. Peace the fullowing, if applicable:       Image:         1. Store property is owned by an entity organized and operating exclusively for religious purposes.       Image:         2. Peace the entity is a nonprofit organization       Image:         3. Peor PROPERTY       Image:         3. As call buildings, equipment, and land claimed used exclusively for religious purposes?       Image:         4. Is there any portion of the property currently under construction?       Image:         6. Image:       Nm If Yes, is that property intended to be used solely for re	CITY, STATE, ZIP CODE	
ADDRESS OF PROPERTY (NUMBER AND STREET)         DITY, COUNTY, ZIP CODE         1. Is this real property owned by the church?         (a) If Yes, enter the date the property was acquired:         (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.         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.         JEE OF PROPERTY         3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?         (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) Yes No If Yes, provide the date of completion:         (d) Date(b use of this property:         The sup order to the sup of this property:	CORPORATE ID (IF ANY) WEBSITE ADDRESS (IF ANY)	$D \vdash \vdash I$
CITY, COUNTY, ZIP CODE     1. Is this real property owned by the church?     (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) If No, Dravide the net earnings inures to the benefit of any private individual.   SEC FROPERTY   3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?   (a) 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) Yes No If Yes, provide the date of completion:   (a) Date the new construction was put to exempt use:   (b) Date the use of this property:   THS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION	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)	
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:		
<ul> <li>(a) If Yes, enter the date the property was acquired: Enter date first used for church/school purposes:</li></ul>	CITT, COUNTT, 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)	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.         JSE OF PROPERTY         3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?         \set Yes       No If No, explain:         4. Is there any portion of the property currently under construction?       Set No         (a)       Yes, is that property intended to be used solely for religious purposes?       Yes         (b)       Date(s) of construction:	(a) If <b>Yes</b> , enter the date the property was acquired:	Enter 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. <b>JSE OF PROPERTY</b> 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? ☐ Yes ☐ No (b) Date(s) of construction:		
<ul> <li>(a) The property is owned by an entity organized and operating exclusively for religious purposes.</li> <li>(b) The entity is a nonprofit organization         <ul> <li>(c) No part of the net earnings inures to the benefit of any private individual.</li> </ul> </li> <li>JSE OF PROPERTY </li> <li>3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?         <ul> <li>Yes No If No, explain:</li> </ul> </li> <li>4. Is there any portion of the property currently under construction?         <ul> <li>(a) Yes No If Yes, is that property intended to be used solely for religious purposes? Yes No</li> <li>(b) Date(s) of construction:</li></ul></li></ul>	Note: If the owner is not another church, a Church or Welfare Exemp	tion Claim form must be filed. Contact the Assessor.
(b) ☐ The entity is a nonprofit organization         (c) ☐ No part of the net earnings inures to the benefit of any private individual.         JSE 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? ☐ Yes ☐ No         (b) Date(s) of construction:	2. Please check the following, if applicable:	
(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?         \set 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, provide the date of completion:         (a)       Date the new construction was put to exempt use:         (b)       Describe the use of this property:		Is <mark>iv</mark> ely for religious purp <mark>os</mark> es.
JSE 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?         (a) Date the new construction was put to exempt use:         (b) Describe the use of this property:         THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION		lividual
3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?   A. 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?   (a) Date the new construction activity:   6. Has any new construction been completed on this property since January 1, 12:01 a.m. last year?   (b) Date the new construction was put to exempt use:   (c) Describe the use of this property:   THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION		
<ul> <li>Yes No If No, explain:</li> <li>4. Is there any portion of the property currently under construction?</li> <li>(a) Yes No If Yes, is that property intended to be used solely for religious purposes? No</li> <li>(b) Date(s) of construction:</li></ul>		
<ul> <li>4. Is there any portion of the property currently under construction? <ul> <li>(a) □ Yes □ No If Yes, is that property intended to be used solely for religious purposes? □ Yes □ No</li> <li>(b) Date(s) of construction:</li></ul></li></ul>		us purposes?
<ul> <li>(a) ☐ Yes ☐ No If Yes, is that property intended to be used solely for religious purposes? ☐ Yes ☐ No</li> <li>(b) Date(s) of construction:</li></ul>		
<ul> <li>(a) ☐ Yes ☐ No If Yes, is that property intended to be used solely for religious purposes? ☐ Yes ☐ No</li> <li>(b) Date(s) of construction:</li></ul>	4. In there any partice of the property currently under construction?	
<ul> <li>(b) Date(s) of construction:</li></ul>		religious purposes?
<ul> <li>5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year?</li> <li>Yes No If Yes, provide the date of completion:</li></ul>		
<ul> <li>Yes No If Yes, provide the date of completion:</li> <li>(a) Date the new construction was put to exempt use:</li> <li>(b) Describe the use of this property:</li> </ul> THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION	(c) Please describe new construction activity:	
<ul> <li>Yes No If Yes, provide the date of completion:</li> <li>(a) Date the new construction was put to exempt use:</li> <li>(b) Describe the use of this property:</li> </ul> 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	5. Has any new construction been completed on this property since January	1, 12:01 a.m. last year?
(b) Describe the use of this property: THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION		
THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION	• •	
	THIS DOCUMENT IS SUBJECT	TO PUBLIC INSPECTION

6.	Does the real property include property used for parking purposes? ☐ Yes ☐ No				
	If <b>Yes</b> , 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?				
	$\square$ Yes $\square$ 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				
	Nursery school       Elementary school       Both secondary and college				
9.	Are bingo games being operated on this property?				
	Yes No				
10	If <b>Yes</b> , a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property. Is any equipment or other property at this location being leased or rented from someone else?				
10.	$\square$ Yes $\square$ 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:				
	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	12. Is any portion of this property vacant and/or unused?				
Yes No If <b>Yes</b> , 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 <b>Yes</b> , describe:				
15	□ Yes □ No If Yes, describe:				

#### 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 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.

