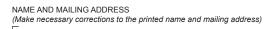
EF-263-C-R02-0611-29000145-1 BOE-263-C (P1) REV. 02 (06-11)

## **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





# Rolf D. Kleinhans Nevada County Assessor

950 Maidu Avenue P.O. Box 599002 Nevada City, CA 95959-7902 Telephone (530) 265-1232 Fax (530) 265-9858 assessor@nevadacountyca.gov

L	٦	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		
MAILING ADDRESS		SA
CITY, STATE, ZIP CODE		
CORPORATE ID (IF ANY)		
IDENTIFICATION OF PROPERTY		
ADDRESS OF PROPERTY (NUMBER AND STREET)	1 <i>/V///</i>	FISCAL YEAR OF CLAIM 20 20
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
The exemption claim is made for the following pro	perty: (if there are numerous properties property and the name and addre	please attach a list that clearly identifies the ess of the lessee)
	PRIMARY USE(S)	INCIDENTAL USE
Land		
Buildings and Improvements		
Personal Property  NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION		
MAILING ADDRESS		CITY, STATE, ZIP CODE
	e church in the form of rents, fees, or cl ning and operating the leased property	narges from the lease does not exceed the ordinary
An affidavit must be attached in	n which the lessee declares it us	es the property for exempt purposes.
	CERTIFICATION	
accompanying statements o	r the laws of the State of California that t or documents, is true and correct to the b	he foregoing and all information hereon, including any est 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  STATE UNIVERSITY	ODNIA
COMMUNITY COLLEGE UNIVERSITY OF CALIFORMAN OF CHURCH	JRNIA A A A A A A A A A A A A A A A A A A
MAILING ADDRESS	
CITY, STATE, ZIP CODE	
THE ASSESSOR MAY REQUEST A COPY OF THE L.  The following property is leased as of January 1 of this year. If personal property is be etc. Attach a separate listing if necessary.	
PROPERTY TYPE (REAL OR PERSONAL) PROPERTY DE	SCRIPTION
☐ Yes ☐ No With respect to lessees that are political subdivisions of the state exempt government entity leasing the same.	te, the property is located within the boundaries of the
☐ Yes ☐ No The property, or a portion thereof, is a student bookstore that gen section 512 of the Internal Revenue Code.  If Yes, a copy of the institution's most recent tax return filed wire affidavit. Property taxes are determined by establishing a ratio of the gross income.	th the Internal Revenue Service must accompany this
CERTIFICATION	
I certify (or declare) under penalty of perjury under the laws of the State of California to accompanying statements or documents, is true and correct to a	
SIGNATURE OF PERSON MAKING CLAIM	DATE
NAME OF PERSON MAKING CLAIM	TITLE
EMAIL ADDRESS	DAYTIME TELEPHONE ( )

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

