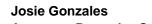
EF-267-SNT-R28-0524-36000069-1

BOE-267-SNT (P1) REV.28 (05-24) RELIGIOUS EXEMPTION CHANGE IN ELIGIBILITY OR TERMINATION NOTICE

(Section 257.1 of the Revenue and Taxation Code)



Assessor-Recorder-County Clerk County of San Bernardino Assessor's Office 222 W. Hospitality Lane - 4th Floor San Bernardino, CA 92415-0311 www.sbcounty.gov/arc Phone: (909) 387-8307 Toll Free: (877) 885-7654

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)

APN(s)

LOCATION OF PROPERTY (if other than mailing address)

Dear Claimant:

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Your organization was allowed the Religious Exemption for 2024 on all or a portion of its property. The Religious Exemption is available only to property which is **owned** by a church and **used exclusively for** religious worship (church), or religious worship including a school. 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. Leased real property is not eligible for the Religious worship activities (church services and/or school purposes) on the property, in which case both the owner and the operator must file for the Religious Exemption. Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious Exemption will remain in effect until the property is sold or all or a part of the property is used for activities that are outside the scope of the Religious Exemption.

If, as of January 1, 2025, you still own the property and the activities conducted on the property have not changed since January 1, 2024, answer the question on page 2 of this form "yes" and sign and return this form to the Assessor. The Assessor will continue the exemption. If you do not return this form, it may result in an onsite inspection to verify that the property continues to be used for exempt activities.

If, as of January 1, 2025, you no longer owned the property or activities other than religious worship or religious worship including a school were taking place on the property, answer the question on page 2 of this form **"no"** and sign and return this form to the Assessor within 30 days, so that the exemption can be modified or terminated. If you do not notify the Assessor when the property is no longer eligible for the exemption, it will result in an escape assessment plus interest and may result in a penalty of up to \$250.

The following activities are outside the scope of the Religious Exemption (those activities which are within the scope of either the Church Exemption or the Welfare Exemption are indicated in parentheses):

- a. No activity (no exemption)
- b. Parsonage, living quarters (welfare)
- c. Thrift store (welfare)
- d. Bingo (welfare)
- e. Other (non-church or non-school) religious or charitable activities of another organization on your church-owned property
- f. Real property owned by a non-church entity but leased to and used exclusively by a church for religious services (church)

If you wish to claim either the Church Exemption or the Welfare Exemption, contact the Assessor **immediately**: the deadline for timely filing for the Church Exemption or Welfare Exemption is February 15. Section 270, Revenue and Taxation Code, provides for late filing of the Church and Welfare Exemptions.



BOE-267-SNT REV.28 (05-24)	APN(s)
RELIGIOUS EXEMPTION CHANGE IN ELIGIBILITY OR TERMINATION NOTICE (CARD)	LOCATION OF PROPERTY (if other than mailing address)
(Section 257.1 of the Revenue and Taxation Code)	
To all persons who have received a Religious Exemption for the 2024-2025 fiscal year.	
If you do not return this card, it does not of itself	QUESTION: Will the property to which the exemption applies in the 2024-2025 fiscal year continue
constitute a waiver of exemption as called for by	to be used exclusively for religious purposes in the
the California Constitution, but may result in onsite inspection to verify exempt activity.	2025-2026 fiscal year? YES NO
NAME AND MAILING ADDRESS	SIGNATURE PRINT NAME/TITLE/DATE
	TELEPHONE NUMBER (8 a.m 5 p.m.)
SAM	() EMAIL ADDRESS
BOE-267-SNT (CARD)	
USE!	

