



ASSESSOR'S OFFICE
Douglas Harms, Assessor

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2008

**CHURCH EXEMPTION
CLAIM FOR EXEMPTION FROM PROPERTY TAXES
UNDER SECTIONS 3(f), 4(d), AND 5 OF ARTICLE XIII
OF THE CONSTITUTION OF THE STATE OF CALIFORNIA
AND SECTIONS 206, 206.1, 206.2, AND 256
OF THE REVENUE AND TAXATION CODE**
*(See also sections 251, 254, 255, 260, 270,
and 271 of the Revenue and Taxation Code.)*

Parcel Numbers or
Legal Description _____

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.
(Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of the Church Exemption.)

State of California, County of Stanislaus

_____ states:
(name of person making claim)

1. That as _____
(title, such as president, etc.)
2. of the _____,
(corporate or organization name of church)
3. the mailing address of which is _____ ;
(give complete address including zip code)
4. the location of the property of which is _____ ;
(give complete address including zip code)
5. that I make this claim for church exemption on behalf of this organization for the 20____– 20____ fiscal year on the property listed on this form *(attach a separate form for each location)*;
6. that all buildings and equipment claimed as exempt are **used solely for religious worship**; or that any building in the course of construction is intended to be used solely for religious worship;
7. that the land claimed as exempt is required for the convenient use of these buildings;
8. that all real property **used** by the church upon which exemption is claimed for parking purposes is 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. *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.

FOR ASSESSOR'S USE ONLY	
Received by _____ <i>(Assessor's designee)</i>	
of _____ <i>(county or city)</i>	
on _____ <i>(date)</i>	

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

NAME _____

ADDRESS *(street, city, state, zip code)* _____

DAYTIME PHONE NUMBER _____

E-MAIL ADDRESS *(optional)* _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE	DATE
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**THE QUESTIONS OF THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
This exemption claim is a public record and is subject to public inspection.**

QUESTIONNAIRE FOR CHURCH EXEMPTION

Answer each question below; give as much detail as you consider necessary to support your claim for exemption for this property. Leased property may also be exempt if listed under line 3 or 9 below; if leased property is listed below, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

1. Uses of Property:

a. Date the property was first used by the claimant _____

b. State all uses of the real estate described on the front of the form

2. Schools

a. Is an elementary and/or secondary school being operated at this location? Yes Nob. 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 2a or 2b above, the property is **not** eligible for the church exemption. If the property is both **owned** and **operated** by the 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.

3. Is the real property listed on this claim owned by the church? Yes No If no, state the name and address of the owner:Is leased property, if any, used by the church for parking purposes? Yes NoIf yes, is the congregation of the church, religious denomination, or sect greater than 500 members? Yes No

If yes, the property, or portion thereof, so used is not eligible for exemption.

Note: The benefit of a property tax exemption must inure to the church; if the lease or rental agreement does not specifically provide that the church exemption is taken into account in fixing the terms of agreement, the church shall receive a reduction in rental payments, or a refund of such payments, if paid, for each month of occupancy (or use), or portion thereof, during the fiscal year equal to one-twelfth of the property taxes **not paid** during such fiscal year by reason of the church exemption.

4. Are bingo games being operated on this property? Yes No If the answer is yes, a claim for the WELFARE EXEMPTION must be filed with the Assessor by February 15 each year for the property or portion of the property so used to be exempt.5. Is any portion of this property used for living quarters for any person? Yes No If yes, describe that portion: _____

Note: Living quarters are **not** eligible for the Church Exemption or the Religious Exemption; certain living quarters may be exempt under the Welfare Exemption. (*Contact the Assessor.*)

6. Is any portion of this property vacant and/or unused? Yes No If yes, describe that portion: _____7. Has any portion of this property been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., January 1 last year? Yes No If yes, describe that portion, its use, and the number of hours per week of such use: _____

Note: Property used by others (except for worship only) is **not** eligible for the Church Exemption. It may be exempt if the claimant (owner) and the user/operator both file a claim for the Welfare Exemption. (*Contact the Assessor.*)

8. Has there been any change in the **use** of the property or any construction commenced and/or completed on this property since 12:01 a.m., January last year? Yes No If yes, describe: _____9. 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. If the property listed is not used exclusively for religious worship, please state the other uses of the property: _____

10. REMARKS: _____