



ASSESSOR'S OFFICE  
Douglas Harms, Assessor

1010 Tenth Street, Suite 2400 • Modesto, CA 95354  
Phone: (209) 525-6461 • Fax: (209) 525-6586

**2008** RELIGIOUS EXEMPTION  
CLAIM FOR EXEMPTION FROM PROPERTY TAXES  
UNDER SECTIONS 4(b), 5, AND 6 OF ARTICLE XIII OF  
THE CONSTITUTION OF THE STATE OF CALIFORNIA  
AND SECTIONS 206.1, 207, 207.1, 214.4, 257, AND 257.1  
OF THE REVENUE AND TAXATION CODE  
*(See also sections 251, 255, 260, 270, and 271  
of the Revenue and Taxation Code.)*  
BOE-267-S (FRONT) REV. 7 (8-07)

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 Religious Exemption.)**

ONCE GRANTED, THE EXEMPTION REMAINS IN EFFECT UNTIL TERMINATED.  
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 religious exemption on behalf of this organization beginning with the 20\_\_\_\_– 20\_\_\_\_ fiscal year on the property listed on this form and on any accompanying forms *(attach a separate form for each location)*;
6. that all buildings, equipment, and land claimed as exempt are **used exclusively for religious purposes**; or that any building in the course of construction is intended to be used solely for religious purposes;
7. that the land claimed as exempt is required for the convenient use of said buildings;
8. that the property is owned by an entity organized and operating exclusively for religious purposes;
9. that the entity is nonprofit;
10. that no part of the net earnings inures to the benefit of any private individual;
11. that all real property **owned by or leased to 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.

FOR ASSESSOR'S USE ONLY	
Received by _____ <i>(Assessor's designee)</i>	NAME _____
of _____ <i>(county or city)</i>	ADDRESS <i>(street, city, state, zip code)</i> _____
on _____ <i>(date)</i>	DAYTIME PHONE NUMBER _____ E-MAIL ADDRESS <i>(optional)</i> _____

**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 ON 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.

## GENERAL INFORMATION

A church that **owns its own** property and **operates its own** preschool, nursery school, kindergarten, elementary/secondary school, or both schools of collegiate grade and schools of less than collegiate grade, or operates this type of school on property which is owned by another church may file for the Religious Exemption instead of the Welfare Exemption. 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.

Portions of the property used for parking purposes are also exempt whether **owned** by the religious organization or leased to it if such parking use meets the provisions of section 206.1 of the Revenue and Taxation Code.

If any other activities are conducted on the property such as bingo, a convent or a retreat, summer camp, or if **another organization** uses the property (other than **another church** using it for religious worship or church school purposes), a Welfare Exemption claim must be filed; please contact the Assessor's office **immediately**. The deadline for timely filing of the Welfare Exemption claim is **February 15** each year.

Although leased real property generally is not exempt under the Religious or the Welfare Exemption, leased personal property may receive the Religious Exemption. However, both leased real and personal property may qualify for the Church Exemption if used exclusively for worship and/or related parking. Contact the Assessor if your church has leased property.

### QUESTIONNAIRE FOR RELIGIOUS EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for the property at this location (*include all parcels*).

1. Is there a sanctuary (church) on or adjacent to this property? Yes No If **no**, 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.
2. If applicable, please check the appropriate box(es) for the following type schools that are being operated on this property:
  - Preschool  Kindergarten  Secondary school
  - Nursery school  Elementary school  Both secondary-college
3. Is the real property listed on this claim owned by the church? Yes No If **yes**:
  - a. Date acquired \_\_\_\_\_
  - b. Date first used for church/school purposes \_\_\_\_\_
 If **no**, state 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*).

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 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:** This property may **not** be eligible for this exemption but may be eligible for the Church Exemption if used exclusively for worship (*contact the Assessor*).
6. 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 either the Religious Exemption or the Church Exemption.

7. Is any portion of this property vacant and/or unused? Yes No If **yes**, describe that portion: \_\_\_\_\_

8. Is any portion of this property being rented to, leased to, used and/or operated by some person or organization other than the claimant? Yes No If **yes**, describe that portion, its use, and provide the name and address of the lessee/operator: \_\_\_\_\_

**Note:** Property used by others may not be eligible for the Religious Exemption (*contact the Assessor*).

9. Has there been any new construction commenced and/or completed on this property since 12:01 a.m., January 1 last year? Yes No If **yes**, describe: \_\_\_\_\_

10. Has there been any change in the use of this property since 12:01 a.m., January 1 last year? Yes No If **yes**, describe: \_\_\_\_\_

11. REMARKS: \_\_\_\_\_