BOE-267-S (P1) REV. 11 (05-12)

RELIGIOUS EXEMPTION

SUSAN M. RANOCHAK, Mendocino County Assessor
501 Low Gap Rd., Room 1020
Ukiah, CA 95482
Phone (707) 234-6800 Fax (707) 463-6597

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

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

FOR ASSESSOR'S USE ONLY

Received by _____ *(Assessor's designee)*

of _____ *(county or city)* on _____ *(date)*

IDENTIFICATION OF APPLICANT

CORPORATE OR ORGANIZATION NAME OF CHURCH

dba LOCAL CHURCH NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY) | WEBSITE ADDRESS (IF ANY)

IDENTIFICATION 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: 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.

USE 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: _____
   (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?
   ☐ Yes ☐ No If **Yes**, provide the date of completion: _____
   (a) Date the new construction was put to exempt use: _____
   (b) Describe the use of this property:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

6. Does the real property include property used for parking purposes?
   ☐ Yes ☐ No
   If **Yes**, 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 *commercial purposes*? ☐ Yes ☐ No
   Note: *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.

7. Is there a sanctuary (church) on or adjacent to this property?
   ☐ Yes ☐ 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
   If **Yes**, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.

10. 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: 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. Is any portion of this property vacant and/or unused?
    ☐ Yes ☐ No If **Yes**, 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?
    ☐ Yes ☐ No
    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 **Yes**, describe:

15. Remarks.

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.