

Institutional Exemptions from Property Taxes

There are 3 types of exemptions available for non-profit organizations.

- Church Exemption
- Religious Exemption
- Welfare Exemption

Church Exemption

- Church Exemption may be claimed on property that is owned, leased or rented by religious organizations who use the property **exclusively** for worship services.
- If another church uses the property for worship services, the user church must apply for the church exemption.
- Example:
 - SDA Church (Owner) rents to Lutheran Church (Operator)
 - Lutheran Church needs to file church exemption
- Note:
 - The county might ask SDA Church to also file church exemption in addition to the religious exemption which is the most common exemption for religious organizations.

CHURCH EXEMPTION
PROPERTY USED SOLELY FOR RELIGIOUS WORSHIPPETER ALDANA, COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER
PO BOX 751, RIVERSIDE, CA 92502-0751
(951) 413-2890 www.riversideacr.comThis 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 _____
Approved _____
Denied _____
Reason for denial _____

To receive the full exemption, this claim must be filed with the Assessor by February 15.

☐ Check here if you no longer seek an exemption at this location. Sign and return this form to the Assessor.

NAME OF CHURCH, ORGANIZATION, ETC.

Renter —

WEBSITE ADDRESS (IF ANY)

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)

CITY, STATE, ZIP CODE

ADDRESS OF PROPERTY (NUMBER AND STREET)

ASSESSOR'S PARCEL NUMBER

CITY, COUNTY, ZIP CODE

DATE PROPERTY WAS FIRST USED BY CLAIMANT

1. Owner and operator: (check applicable boxes)

Claimant is: ☐ Owner and operator ☐ Owner only ☒ Operator only
and claims exemption on all ☐ Land ☐ Buildings and improvements and/or ☐ Personal property

2. Are all buildings and equipment claimed as exempt used solely for religious worship, including any building in the course of construction?

☐ Yes ☐ No

3. Is the land claimed as exempt required for the convenient use of these buildings?

☐ Yes ☐ No

4. Is all real property used by the church upon which exemption is claimed for parking purposes 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?

☐ Yes ☐ No*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.

5. List all uses of the property:

6. a. Is an elementary school and/or secondary school being operated at this location?

☐ Yes ☐ No

b. 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 a. or b. 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.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

7. Is the real property listed on this claim owned by the church? ☐ Yes ☒ No If NO, state the name and address of owner:

OWNER NAME

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)

CITY, STATE, ZIP CODE

8. Is leased property, if any, used by the church for parking purposes?

☐ Yes ☐ No If 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.

9. Are bingo games being operated on this property? If 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. ☐ Yes ☐ No

10. Is any portion of this property being used for living quarters for any person? If YES, describe that portion: ☐ Yes ☐ No

Note: Living quarters are not eligible for the Church or Religious Exemptions. Certain living quarters may be exempt under the Welfare Exemption. Contact the Assessor.

11. Is any portion of this property vacant and/or unused? ☐ Yes ☐ No

If YES, describe that portion:

12. 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

a. If property is leased to another church, provide the name and mailing address:

CHURCH NAME

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)

CITY, STATE, ZIP CODE

b. If property is leased to an organization other than a church, provide the name, type of organization and frequency of use; attach additional sheets if necessary.

NAME	TYPE	FREQUENCY
NAME	TYPE	FREQUENCY

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.

13. 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 1 last year? ☐ Yes ☐ No If YES, describe:

14. Is any equipment or other property at this location being leased or rented from someone else?

☐ Yes ☐ No If YES, list 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 (attach schedule as necessary):

Person completing the form.
 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 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
NAME OF PERSON MAKING CLAIM	DATE

Religious Exemption

- Religious Exemption is available only to property which is **owned** by a church and used exclusively for religious worship and church activities.
- It also allows the operation of the church's school.
- Example:
 - SDA Church owns the property: Church will file religious exemption.
- This is the most common form of exemption that the church receives every year requiring a “Yes” or “No” answer.

" Religious Exemption Card "

BOE-267-SNT REV. 19 (05-15)

RELIGIOUS EXEMPTION CHANGE IN ELIGIBILITY OR TERMINATION NOTICE (CARD)

(Section 257.1 of the Revenue and Taxation Code)

If you do not return this card, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exempt activity.

NAME AND MAILING ADDRESS

SE CAL ASSN 7TH DAY ADVENTIST
P O BOX 79990
RIVERSIDE, CA 925131990

APN(s)

046-183-012-000

LOCATION OF PROPERTY (if other than mailing address)
405 N IMPERIAL

Brawley CA 92227

To all persons who have received a Religious Exemption for the 2015-2016 fiscal year.

QUESTION: Will the property to which the exemption applies in the 2015-2016 fiscal year continue to be used exclusively for religious purposes in the 2016-2017 fiscal year?

☐ Yes ☐ No

SIGNATURE

TITLE

TELEPHONE NUMBER (8 a.m. - 5 p.m.)

()

EMAIL ADDRESS

BOE-267-SNT (CARD)

Property Use Report

In addition to the religious exemption form, religious entities in Orange County and San Diego County are required to submit a Property Use Report which provides them with information on any groups and organizations and persons that use, rent or lease the church property.

Our office has started to collect the same information for the other counties to ensure that the local church keeps track of the users / operators and be ready to provide that data when asked by the county.

List Everybody and Groups using church



ERNEST J. DRONENBURG JR., ASSESSOR
INSTITUTIONAL EXEMPTIONS
1600 PACIFIC HWY., SUITE 103
SAN DIEGO, CA 92101
TELEPHONE: (619) 531-5763



2017 PROPERTY USE REPORT

This is not an exemption claim form. Filing a Property Use Report alone will not make a property eligible for exemption. Property Use Reports should be filed along with any other form(s) necessary to qualify a property for exemption.

If your organization was not the only user of this property as of January 1, 2017, or if the property was offered for special events as of January 1, 2017, you must complete this Property Use Report. If other persons or organizations are no longer using this property as of January 1, 2017, identify the persons or organizations and the date they vacated the property.

If the property was used exclusively only by your organization as of January 1, 2017, you do not need to complete this form.

Please note: if there is a cell telephone tower or antenna on the property, please indicate and include a copy of the lease.

NAME OF CLAIMING ORGANIZATION: Church Name ASSESSOR'S PARCEL NO(S): _____

Persons or Organizations other than claiming organization using the property as of January 1, 2017. (If applicable - dd/mm/yyyy vacated)	Size of area used. (Sq. Ft.)	Type of activities (e.g. meetings, counseling, fundraising, weddings, etc.).	Was property used more than one time each week?	Number of days or frequency the property was used in calendar year 2016.	Fee paid for use of the property.
1. Church of Christ	700 sf	Worship	Yes	200	\$1,000 p.m.
2.					
3.					
4.					
5.					
6.					
7. Treasurer or Pastor					
8.					

(Please list additional users on reverse)

* I certify under penalty of perjury under the laws of the State of California that all information hereon is true, correct, and complete to the best of my knowledge and belief.

Signature of Person Making Claim

Title

Printed Name of Person Making

Telephone Number

Date

Claim IX 02F (09/16)

Purchase of a New Property

- First-time owner of a church property can file the long form for religious exemption or a first filing welfare exemption. The property must be put to exempt use (being actually used for worship) or be under construction within 180 days after the purchase date.
- Example:
 - SDA Church buys new property in May
 - Worship services must start on August 1 to qualify for exemption.
 - SDA Church buys new property but it needs renovation
 - Start construction within 180 days of purchase and provide proof.
 - SDA Church buys vacant land for future construction
 - Careful. Church will have to pay property taxes on that land because it is not ready to be used for religious purposes. Will become tax exempt only when services are being held at that location.

RELIGIOUS EXEMPTION

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

PETER ALDANA, COUNTY OF RIVERSIDE
 ASSESSOR-COUNTY CLERK-RECORDER
 PO BOX 751, RIVERSIDE, CA 92502-0751
 (951) 413-2890 www.riversideacr.com

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 _____ on _____
 (county or city) (date)

IDENTIFICATION OF APPLICANT

CORPORATE OR ORGANIZATION NAME OF CHURCH

SECC

dba LOCAL CHURCH NAME

dba Local Church

MAILING ADDRESS

Po Box 79990

CITY, STATE, ZIP CODE

Riverside

CORPORATE ID (IF ANY)

WEBSITE ADDRESS (IF ANY)

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET)

Address of new church

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

First Time – New Owner

- Our office follows the instructions of the county as to what form to complete for a new property.
- The “Claim for Welfare Exemption – First Filing” provides more information on the new property.
- Note: Document your first worship service with date-stamped pictures showing as many activities as possible e.g. Sabbath School, Children’s Story, Sermon and, of course, Potluck. Keep a bulletin for proof of date.
- Important: The county will perform an on-site inspection of the new property to establish that it is indeed being used for religious purposes.

New Property

BOE-267 (P1) REV. 14 (10-16)

CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

This claim is filed for fiscal year 20 ____ - 20 ____.

(Example: a claimant filing a timely claim in January 2017 would enter "2017-2018.")

PETER ALDANA, COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER
PO BOX 751, RIVERSIDE, CA 92502-0751
(951) 413-2890 www.riversideacr.com

LEGAL NAME OF ORGANIZATION

SECC dba Local Church

MAILING ADDRESS (number and street)

SECC Address

CITY, STATE, ZIP CODE

WEBSITE ADDRESS (if any)

CORPORATE OR LLC ID NO. (if any)

FEIN/EIN

CHECK ANY OF THE FOLLOWING ITEMS THAT HAVE BEEN CHANGED WITHIN THE LAST YEAR: ☐ MAILING ADDRESS ☐ ORGANIZATION NAME

☐ ORGANIZATION'S FORMATIVE DOCUMENT (an amendment to articles of incorporation, constitution, trust instrument, or articles of organization, etc.)

ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC) NO. 14722

Provide a copy of the certificate issued by the State Board of Equalization (Board) and a copy of the Finding Sheet issued by the Board.

If you do not have an OCC, have you filed a claim for an OCC with the Board?

☐ Yes ☐ No If No, see the instructions page for information regarding obtaining an OCC

PRIOR YEAR FILINGS

Has the organization filed for the welfare exemption on any property in this county in prior years? ☐ Yes ☐ No If Yes, state latest year filed: ____

1. IDENTIFICATION OF PROPERTY

a. ADDRESS OF PROPERTY (number and street, including suite/unit number if applicable)

Church Address

CITY

ASSESSOR'S PARCEL/ASSESSMENT NUMBER

* b. Is this a new location this year? ☒ Yes ☐ No c. When was the property put to exempt use (MM/DD/YYYY)? * Use Date

d. Property owned by the claimant for which claimant seeks exemption (check applicable boxes):

☐ Real Property:

☐ Land

☐ Buildings and Improvements

☐ Personal Property

☐ Taxable Possessory Interest

2. REAL PROPERTY. If claiming an exemption on real property, provide:

* a. Date property acquired (MM/DD/YYYY):

Purchase date

b. Land. Area in acres or square feet:

c. Building and Improvements. Building number or name, number of floors:

d. Use. Describe primary and incidental use of the property:

e. Real property leased, rented, or used by others (since January 1 of the prior year)

Is any portion of the real property identified under Section 1 used or operated part-time or full-time by some person or organization other than the claimant?

☐ Yes ☐ No If Yes, please submit BOE-267-O.

3. PERSONAL PROPERTY. If claiming an exemption on personal property, provide:

a. Description (type) of the property:

b. Use. Describe primary and incidental use of the property:

c. Personal property owned by the claimant that is leased, rented, or used by others (since January 1 of the prior year)

Is any portion of the personal property identified under Section 1 used or operated by another party?

☐ Yes ☐ No If Yes, attach a description of the property, its use, the name of the user, the amount received by you (if any), and a copy of the lease or agreement.

d. Equipment leased or rented from another person or organization (since January 1 of the prior year)

Is any portion of the equipment or other property at the location identified under Section 1 leased, rented, or consigned from another person or organization?

☐ Yes ☐ No If Yes, attach a list of the equipment and other property, description of property, and name of whom you lease/rent the property from. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity. If owned by a tax exempt organization, the property may be eligible for the welfare exemption.

4. TAXABLE POSSESSORY INTEREST. If claiming an exemption on a taxable possessory interest, attach a copy of the current lease agreement and provide:

a. Name of the public owner (local, state, or federal agency) of the land, buildings, and/or improvements:

b. Description of the type of property that is leased from the public owner:

c. Use. Describe primary and incidental use of the property:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. USE OF PROPERTY

a. Operation of a store, thrift shop, or other facility (since January 1 of the prior year)

(1) Is any portion of the property identified under Section 1 used to operate a store, thrift shop, or other facility that sells goods to members of the organization or to the general public?

☐ Yes ☐ No If Yes, (A) list the hours per week the business is operated and (B) describe the type of goods sold:

(2) Is the property used as a thrift shop as part of a planned, formal rehabilitation program?

☐ Yes ☐ No If Yes, submit BOE-267-R.

b. Living quarters (since January 1 of prior year)

Is any portion of the property identified under Section 1 used for living quarters (other than low-income or elderly or handicapped housing)?

☐ Yes ☐ No If Yes, describe that portion. Submit documentation that the housing is incidental to and reasonably necessary for the exempt purposes of the organization. If living quarters are associated with a rehabilitation program, submit BOE-267-R.

c. Low-Income Housing

Is any portion of the property identified under Section 1 used as low-income housing?

☐ Yes ☐ No If Yes, submit BOE-267-L if owned by a nonprofit organization or limited liability company; submit BOE-267-L1 if owned by a limited partnership.

d. Elderly or handicapped Housing

Is any portion of the property identified under Section 1 used as a facility for the elderly or handicapped?

☐ Yes ☐ No If Yes, submit BOE-267-H, unless care or services are provided or the property is financed by the federal government under, including but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws. Submit documentation on the type of financing or care/services provided.

6. UNRELATED BUSINESS TAXABLE INCOME

Is the property for which exemption is sought used for activities that produce income that is "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code (IRC), and that is subject to the tax imposed by section 511 of the IRC?

☐ Yes ☐ No If Yes, attach each of the following:

1. The organization's information and tax returns filed with the Internal Revenue Service for the preceding fiscal year.
2. A statement setting forth the amount of time devoted to the organization's income producing and non-income producing activities, and, where applicable, a description of the portion of the property on which those activities are conducted.
3. A statement listing the specific activities which produce the unrelated business taxable income.
4. A statement setting forth the amount of income of the organization that is attributable to activities in the state and is exempt from income or franchise taxation, and the amount of total income of the organization that is attributable to activities in the state.

7. EXPANSION

Do you contemplate any capital investment in the property within the next year? ☐ Yes ☐ No If Yes, explain:

8. FINANCIAL STATEMENTS

Claimant must attach a copy of its operating statement (income and expenses) and balance sheet (assets and liabilities), which relate exclusively to the property identified under Section 1, for the calendar or fiscal year preceding the claim year.

9. OTHER - EXEMPT ACTIVITY AND USE

Please check all boxes that are applicable:

- ☐ The property is used for the actual operation of the exempt activity.
- ☐ The property is not used or operated by the owner or by any other person or organization so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of the business or profession.
- ☐ The property is not used by the owners, operators, or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

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 hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

Welfare Exemption

- Welfare Exemption is the broadest of all exemptions. It is available to non-profit organizations that are religious, hospital, educational, scientific and charitable in nature and are the owner of the property. Most SECC schools and academies file welfare exemption. A few churches file Welfare Exemption.
- Important: Question #8 on the form requires the listing of other users/operators of the property other than the church.
 - If the answer is Yes, the county now requires that an additional form be submitted with details of the use of the church property.

**20 17 CLAIM FOR WELFARE
EXEMPTION (ANNUAL FILING)**

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)

SE CALIF CONFER OF SEVENTH DAY ADVENTISTS
P O BOX 79990
RIVERSIDE CA, 92513

PETER ALDANA, COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER
PO BOX 751, RIVERSIDE, CA 92502-0751
(951) 413-2890 www.riversideacr.com

Property Location:

This organization ☐ owns ☐ rents/leases the real property at this location:

4820 RIVERWALK DR
RIVERSIDE CA, 92505
141350005-7

Property No.:

Class:

Last year your organization received the Welfare Exemption for all or part of the property your organization owns at the location listed above. To continue receiving the exemption for the property you own at this location, you must complete, sign and return this claim form to the Assessor. A separate claim form is required for each location. The Assessor may contact you for additional information.

A. If you no longer seek an exemption at this location, check here ☐. sign and return this form to the Assessor. Date Vacated: _____

B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here ☐

C. Check, if changed within the last year: ☐ Mailing Address ☐ Organization Name

D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? ☐ Yes ☐ No
If yes, enter OCC No. _____ and date issued _____

E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year? ☐ Yes ☐ No If yes, please mail a copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative documents were amended, please forward a copy of this page to the Board of Equalization.

Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in an attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.

Identify the property that your organization owns at this location:

☐ Real property (land/buildings/improvements) ☐ Personal property ☐ Taxable Possessory Interest

YES NO Since January 1, last year:

- ☐ ☐ 1. Has the use on any portion of the property that received an exemption last year changed?
- ☐ ☐ 2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?
- ☐ ☐ 3. Is any portion of this property vacant or unused? If yes, since (date) _____ Area (sq.ft.) _____
- ☐ ☐ 4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned, formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)
- ☐ ☐ 5. Is any portion of the property used for living quarters (other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If yes, and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see "Housing" on reverse) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.
- ☐ ☐ 6. Is this property used as low-income housing? If yes, and the property is owned by a nonprofit organization or eligible limited liability company, submit BOE-267-L. If yes, and the property is owned by a limited partnership, submit BOE-267-L1.
- ☐ ☐ 7. Is this property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.
- ☐ ☐ 8. Do other persons or organizations use any of this property? If yes, submit BOE-267-O. **Important**
- ☐ ☐ 9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If yes, see "Unrelated Income" on the reverse.
- ☐ ☐ 10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.
- ☐ ☐ 11. Is there any equipment or property at this location that is leased or rented to the claimant? If yes, provide the owner's name and address and a description of the property. This property may be taxable as it is not owned by the claimant.

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)

DAYTIME TELEPHONE
()

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

SIGNATURE OF CLAIMANT

TITLE

DATE

EMAIL ADDRESS

ASSESSOR'S USE ONLY

Approved: ☐ ALL ☐ PART ☐ Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Welfare Exemption Supplemental Affidavit Form

On the Welfare Supplemental Affidavit, note the difference between the two users:

- ✓ User #1: Lutheran Church is a religious organization (non-profit); therefore the use of the property by them will be exempt from property taxes.
- ✓ User #2: Baseball League is not a non-profit entity; therefore the use of that portion of the church facility will be subject to property taxes.

Important: Be careful when you rent the church facilities.

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
ORGANIZATIONS AND PERSONS USING CLAIMANT'S REAL PROPERTY**

This claim is filed for fiscal year 20 ____ — 20 ____

This is a Supplemental Affidavit filed with:

- ☐ BOE-267, Claim For Welfare Exemption (First Filing)
☐ BOE-267-A, 20 ____ Claim For Welfare Exemption (Annual Filing)



BOB DUTTON
 ASSESSOR-RECORDER-COUNTY CLERK
 COUNTY OF SAN BERNARDINO
 ASSESSOR'S OFFICE
 172 West Third Street
 San Bernardino, CA 92415-0310
 www.sbcounty.gov/arcc
 (909) 387-8307 • 1-877-885-7654

Section 1. Identification of Claimant/Owner and Property

LEGAL NAME OF ORGANIZATION <u>Church Name</u>		CORPORATE OR LLC ID NO. (if any)
ADDRESS OF PROPERTY (number and street) <u>Church Address</u>	CITY	ASSESSOR'S PARCEL/ASSESSMENT NUMBER

*** Section 2. Organizations and Persons Using Owner's Real Property** (Attach additional copies of this form, if necessary)Total Number of Users: 2**Part A**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable) <u>Lutheran Church - Non-profit - Exempt</u> #1	
b. PHONE NUMBER OR EMAIL ADDRESS	c. NEW USER THIS YEAR? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date use began:
d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage): <u>Sanctuary + 2 rooms</u>	
e. CURRENT LEASE OR AGREEMENT ATTACHED? <input type="checkbox"/> Yes <input type="checkbox"/> No, submitted with a previous filing <input type="checkbox"/> No written agreement	f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER? <input checked="" type="checkbox"/> Yes (complete Part B for this user) <input type="checkbox"/> No (no further information required for this user)

Part B

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY: <u>Worship Service</u>	
b. FREQUENCY OF USE (daily, once per week, etc): <u>1 day per week</u>	c. RENT OR FEES RECEIVED FROM USER (amount and frequency): <u>\$ 400.00 per month</u>
d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)? <input type="checkbox"/> Yes, OCC NO. <input checked="" type="checkbox"/> No (additional documents may be required, see instructions)	e. PURPOSE(S) ORGANIZED FOR: <input type="checkbox"/> Charitable <input checked="" type="checkbox"/> Religious <input type="checkbox"/> Hospital <input type="checkbox"/> Scientific <input type="checkbox"/> Other
f. TAX EXEMPT STATUS (check applicable box and submit copy of tax exempt status letter, if not submitted with a previous filing) INTERNAL REVENUE CODE: <input checked="" type="checkbox"/> Section 501(c)(3) <input type="checkbox"/> Section 501(c)(4) REVENUE AND TAXATION CODE: <input type="checkbox"/> Section 23701d <input type="checkbox"/> Section 23701f <input type="checkbox"/> Section 23701w <input type="checkbox"/> NOT TAX EXEMPT	

Part A

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable) <u>Baseball League of Rialto -</u> #2	
b. PHONE NUMBER OR EMAIL ADDRESS	c. NEW USER THIS YEAR? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date use began:
d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage): <u>Gymnasium</u>	
e. CURRENT LEASE OR AGREEMENT ATTACHED? <input type="checkbox"/> Yes <input type="checkbox"/> No, submitted with a previous filing <input type="checkbox"/> No written agreement	f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER? <input type="checkbox"/> Yes (complete Part B for this user) <input checked="" type="checkbox"/> No (no further information required for this user)

Part B

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:	
b. FREQUENCY OF USE (daily, once per week, etc):	c. RENT OR FEES RECEIVED FROM USER (amount and frequency):
d. DOES THE USER HAVE AN ORGANIZATION CLEARANCE CERTIFICATE (OCC)? <input type="checkbox"/> Yes, OCC NO. <input type="checkbox"/> No (additional documents may be required, see instructions)	e. PURPOSE(S) ORGANIZED FOR: <input type="checkbox"/> Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Hospital <input type="checkbox"/> Scientific <input type="checkbox"/> Other
f. TAX EXEMPT STATUS (check applicable box and submit copy of tax exempt status letter, if not submitted with a previous filing) INTERNAL REVENUE CODE: <input type="checkbox"/> Section 501(c)(3) <input type="checkbox"/> Section 501(c)(4) REVENUE AND TAXATION CODE: <input type="checkbox"/> Section 23701d <input type="checkbox"/> Section 23701f <input type="checkbox"/> Section 23701w <input type="checkbox"/> NOT TAX EXEMPT	

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
NAME OF PERSON MAKING CLAIM	DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

When Renting Your Church Property

- ❖ When renting to a church, ask for:
 - Internal Revenue Letter 501 (c) 3
 - Articles of Incorporation or By Laws (County will ask)
 - Secure a Lease Agreement
- ❖ Renter Church needs to file:
 - Church Exemption (SECC church needs a copy of this)
- ❖ When renting to a non-profit organization, ask for:
 - Internal Revenue Letter 501 (c) 3
 - Articles of Incorporation or By Laws (County will ask)
 - Secure a Lease Agreement
- ❖ Renting to a “for profit” entity, ask for:
 - Lease Agreement
- ❖ Failure to acquire these documents may result in a loss of property tax exemption and a large property tax bill

Lease Agreements

- ❖ Model/Sample Lease Agreements are available through our office.
- ❖ Before signing a Lease Agreement:
 - Verify the wording with our office. Mr. McKinstry & Mr. Harrison can assist.
- ❖ Final Lease Agreement:
 - Ensure it is signed by both parties.
 - Send a copy to our office with any supporting documents (OCC, IRS letter, etc.).

Important Dates and Why

SECC must receive your exemption forms in a timely manner to allow our office to process them to meet the deadline of **February 15** for the county.

If you do not return the form we sent you:

- The county will do an onsite inspection to verify that the property continues to be used for religious activities.
- Even late, **PLEASE send the form back to our office.**
- If the county does not receive a filing from your church, it can lose its exemption and get a huge property tax bill.
- Late filing results in a penalty fee of up to \$250.00.

What will help me?

- ✓ Return all forms within the deadline requested.
- ✓ Keep updated information on anybody and any groups using the church facility (Contact person's name, email, phone number, mailing address, etc.).
- ✓ As discussed, make sure that if renter is a non-profit, you have all the supporting documents. In addition, for a church, a Mission Statement and a bulletin listing the activities are also helpful.
- ✓ **Make sure that your lease agreement is current.** If it has expired and there are no changes with the terms, you can do an addendum with new dates. Always send us a copy.

Final Thoughts

❑ Call the Property Services Department if you have questions:

- Charles McKinstry: 951-509-2221/charles.mckinstry@seccsda.org
- Rosie Hing: 951-509-2230/rosie.hing@seccsda.org
- Edna Johnson: 951-509-2215/ednajohnson@seccsda.org
- Richard Harrison: 951-509-2213 / richard.harrison@seccsda.org
 - Our Fax number: 951-509-2394

Remember:

The manner in which our conference handles its business with the county is a reflection of who we are as a religious organization. In replying to questions that I had with a supervisor from one of the counties, her email included this statement:

“We appreciate that your churches and schools want to be in compliance with the regulations. You are the only entity asking these questions which is a TESTIMONY to your CHARACTER”.

➤ Here at SECC, our office staff thanks you for your efforts, hard work, patience and time in your responsibility as treasurer. All of these are greatly appreciated by us.