

240.0000 CHURCH PARKING AREA EXEMPTION

[240.0005](#) **Fundraising Activities.** A church's use of its parking area for the commercial purpose of selling barbecue dinners disqualifies the property from the exemption. The church's barbecue dinner sales indicated a commercial or business purpose because (1) the sales were scheduled on a regular basis for a period of several months, (2) a fixed price was charged per dinner, (3) delivery service was available, and (4) sales were advertised in the local newspaper and on signs near the freeway. C 1/27/98.

[240.0010](#) **Non-Church Uses.** "Commercial purposes" as used in Revenue and Taxation Code section 206.1 does not include the parking of vehicles or bicycles on church parking lots regardless of the manner in which parking is administered, so long as the revenue derived therefrom does not exceed the cost of operating and maintaining the property for parking purposes. An arrangement whereby a doctor/pharmacy business adjacent to a church parking lot maintains the lot in return for its weekday use of the lot does not interfere with the exempt nature of the property. C 2/28/80.

[240.0011](#) **Non-Church Uses.** A church parking lot used for church parking and by other individuals and businesses on weekdays for parking that is not use for "commercial purposes," as defined in Revenue and Taxation Code section 206.1, remains eligible for the exemption. C 5/28/87.