STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-4982

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Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary

No. 82/116

October 5, 1982

TO COUNTY ASSESSORS & INTERESTED PARTIES:

PUBLIC HEARING - FORM AH 267S NOTICE, RELIGIOUS EXEMPTION CHANGE IN ELIGIBILITY OR TERMINATION NOTICE

The Board of Equalization has scheduled a public hearing to consider the content of the new form AH 267S NOTICE and its instructions. This form is required as a result of AB 81, Chapter 542 (1981 statutes). The hearing is scheduled for November 17, 1982 at 2:00 p.m. in Room 102, 1020 N Street, Sacramento, California. A varityped copy of the proposed (draft) form is enclosed for your review.

If you have any questions regarding the proposed form or instructions, please call Bill Grommet or Bill Minor, Assessment Standards Division, (916) 445-4982.

If you wish to present testimony at the hearing pertaining to the form, please notify me by mail at the above address, or by telephone at (916) 445-6479.

Sincerely,

Janice Masterton

Janice Masterton
Assistant to Executive Secretary

JM:ab
AG-02-1353A

**RELIGIOUS EXEMPTION**
**CHANGE IN ELIGIBILITY**
**OR TERMINATION NOTICE**

Name
Street
City
State and Zip Code

APN(s) _____

Location of Property (if other than mailing address)

_____

Dear Claimant:

Your organization was allowed the Religious Exemption for 1982 on all or a portion of its property. The Religious Exemption is available only to property which is owned by a church and used exclusively for religious worship (church) or religious worship including a school. Leased real or personal property is not eligible for the Religious Exemption unless the owner of the leased property is also a religious organization and conducts religious worship activities (church services and/or school purposes) on the property, in which case both the owner and the operator must file for the Religious Exemption. Under one-time filing, the Religious Exemption will remain in effect until the property is sold or all or a part of the property is used for activities that are outside the scope of the Religious Exemption.

If, as of March 1, 1983, you still own the property and the activities conducted on the property have not changed since March 1, 1982, you may dispose of this card, or answer the question on the card "yes" and sign and return the card to the assessor. The assessor will continue the exemption. The failure to return the card may result in an onsite inspection to verify that the property is being used for exempt activities.

If, as of March 1, 1983, you no longer owned the property or activities other than religious worship or religious worship including a school were taking place on the property, answer the question on the card "no" and sign and return the card to the assessor by June 30, 1983, so that he can modify or terminate the exemption. The failure to so notify the assessor when property is no longer eligible for the exemption will result in an escape assessment plus interest and may result in a penalty of up to $250.

The following activities are outside the scope of the Religious Exemption (those activities which are within the scope of either the Church Exemption or the Welfare Exemption are indicated in parenthesis):

a. No activity (no exemption)
b. Parsonage, living quarters (no exemption)
c. Thrift store (welfare)
d. Bingo (welfare)
e. Other (non-church or non-school) religious or charitable activities of another organization on your church-owned property (welfare: both the owner and the operator must file)
f. Property owned by a non-church entity but leased to and used exclusively by a church for religious services (church)

If you wish to claim either the Church Exemption or the Welfare Exemption, contact the assessor immediately: the deadlines for timely filing for the Church Exemption or Welfare Exemption are March 31 and March 15, respectively.