

Name _____

County: _____

**PUBLICATION 48, EXEMPTIONS FOR RELIGIOUS ORGANIZATIONS
SELF-STUDY TRAINING SESSION**

REVIEW QUESTIONS

1. California property tax laws provide for three exemptions that may be claimed on church property.
☐ True
☐ False
2. Once granted, a property tax exemption for a church property applies to both property taxes and special assessments.
☐ True
☐ False
3. The Church Exemption and Religious Exemption are administered by the assessor of the county where the property is located. The Welfare Exemption is administered by the State Board of Equalization, not the assessor.
☐ True
☐ False
4. The courts have defined _____ as the formal observance of religious tenets or belief.
5. Church activities that qualify property for the Church Exemption include which of the following? [Mark all that apply.]
☐ Parking for vehicles of those who attend religious worship
☐ Baptism, wedding, and funeral functions
☐ Business meetings of the church governing body
☐ Church-operated reading room located on the church property
☐ Choir practice and religious instructional sessions
☐ Leasing portions of the church to for-profit organizations
☐ All of the above

6. Property leased by a religious organization is not eligible for the Church Exemption.
- ☐ True
- ☐ False
7. To continue to receive the Church Exemption, the claimant must file a claim form annually with the assessor of the county where the property is located.
- ☐ True
- ☐ False
8. The Religious Exemption is available if a church operates a college-level school or schools of less than college level on the property.
- ☐ True
- ☐ False
9. To continue to receive the Religious Exemption, the claimant must file a claim form annually with the assessor of the county where the property is located.
- ☐ True
- ☐ False
10. Penalties of up to \$_____ apply if a property owner does not notify the county assessor and terminate the Religious Exemption when the property is no longer eligible.
11. The Welfare Exemption is available for property owned by a religious organization that uses the property exclusively for charitable purposes.
- ☐ True
- ☐ False
12. Certain uses of property by a church or religious organization qualify for the Welfare Exemption, including a regularly operated thrift store only when it is part of a planned rehabilitation program for people with mental disabilities, physical disabilities, or both.
- ☐ True
- ☐ False
13. Leased property is not eligible for the Welfare Exemption unless both the owner and operator are eligible organizations and both file and qualify for the exemption.
- ☐ True
- ☐ False

14. To qualify for an *Organizational Clearance Certificate* for the Welfare Exemption, a religious organization must meet which of the following conditions? [Mark all that apply.]
- ☐ Exempt under Internal Revenue Code section 501(c)(3) or Revenue and Taxation Code section 23701d
 - ☐ Organized and operated exclusively for charitable purposes
 - ☐ In the organization's formative documents, the irrevocable dedication clause must state that the organization's property is irrevocably dedicated to charitable purposes
 - ☐ The organization's employee compensation is consistent with that provided for similar jobs in the same geographic area
 - ☐ The claimant must be a nonprofit organization
 - ☐ In the organization's formative documents, the dissolution clause must state that upon liquidation, the organization's assets will be distributed to a fund, foundation, or corporation exclusively organized and operated for religious, literary, hospital, or scientific purposes
 - ☐ All of the above
15. Property acquired after the January 1 lien date may qualify for a full or partial Church, Religious, or Welfare Exemption. However, the intent to begin construction, demolition, or remodeling, and a qualifying use at a later date does not qualify the property for the exemption.
- ☐ True
 - ☐ False