

230.0000 CHURCH EXEMPTION

230.0001 Boats. There is no constitutional or statutory provision that extends the exemption to boats, regardless of their use for religious worship. C 4/12/78.

230.0005 Cafeteria Sales. That portion of a church property used as a cafeteria for churchgoers in attendance may be incidental to and reasonably necessary for church purposes. Charging for food is permissible so long as the property is exclusively used for exempt purposes and any income generated is not the result of intentional profit-making. C 1/25/80.

230.0020 Church Uses. Where the primary use of buildings, land and equipment is for religious worship, the exemption will be available if incidental uses are made of the property by the church on a noninterfering basis. Incidental, noninterfering uses must be supportive of primary religious worship use, usually involve only present or prospective members of the congregation, and include religious instructional sessions, choir practice sessions, church administration, church business meetings, and most activities of auxiliary organizations accountable to the local church authority. C 10/22/81.

230.0021 Church Uses. A church music ministry offering vocal, piano and instrument instruction within the church to enhance and increase involvement in religious services is a church activity and hence, an incidental, noninterfering use supportive of primary religious worship use. C 1/17/85.

230.0022 Church Uses. Personal property/equipment used as part of a building used exclusively for religious worship is eligible for the church exemption. Telephone systems, burglar alarms and kitchen appliances necessary for religious worship should be exempt, whether leased or owned. The church exemption is solely a use exemption, the object of which is to assure that churches are relieved of property taxes on property used exclusively for religious worship. C 9/11/89.

230.0025 Late Filing Forgiveness. The provisions of Revenue and Taxation Code section 271 do not apply to property that is leased subsequent to the lien date. While the California Constitution exempts properties used "exclusively for religious worship", section 271 waives timely exemption filing requirements only for properties owned by claimants. Leased properties are not properties owned or properties acquired within the meaning of the section. C 3/3/83; C 10/10/91.

230.0026 Leased Land. Property that is leased by a church or religious organization from a for-profit entity may qualify for the church exemption under Revenue and Taxation Code section 206. However, the church exemption requires that the property be used primarily for religious worship and that all other uses of the property are incidental and necessary uses supportive of the primary religious worship use.

A non-profit corporation leased land from a for-profit entity to build a Roman Catholic school of less than collegiate grade. Although the school intends to hold Roman Catholic mass for the students in the gymnasium, performing arts center and outside plaza, these buildings will not be used primarily for religious worship. Instead, the primary use of these buildings is for various sports and student activities unrelated to religious worship. Therefore, the leased land on which the buildings are located do not qualify for the church exemption. C 7/30/2004.

230.0030 Non-Church Uses. The exemption is not available in instances in which other organizations are making uses of church buildings, land and equipment, except that the

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exemption can be allowed if such property is used by nonprofit, charitable, local civic groups for random meetings on a not-to-interfere basis. C 10/22/81.

[230.0031](#) **Non-Church Uses.** The use of church-owned property for a "Center For Christian Counseling," although sanctioned by the church, does not qualify for exemption where decisions or actions relating to client care are not subject to review by the church, the center's daily operations are beyond control of the church, and the counselors receive remuneration comparable to that received by private practitioners. C 4/28/82.

[230.0032](#) **Non-Church Uses.** The free use of church property as a polling place for any election conducted by the registrar of voters does not interfere with the granting of the church exemption. C 10/6/80.

[230.0040](#) **Special Taxes.** The church exemption applies to ad valorem property taxes and does not prevent collection by a local governmental agency of a special tax imposed for fire protection or prevention services. C 10/17/80.