

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.

April 12, 1978

Dear Mr. [redacted]:

Claim for Church Exemption on CP

Your memorandum of March 27, 1978, requested an opinion as to whether a 28 foot, fiberglass boat, berthed at Pierce Harbor, Benicia is eligible for the church exemption.

California Constitution, Article XIII, section 3(f), exempts:

Buildings, land on which they are situated, and equipment used exclusively for religious worship.

Revenue and Taxation Code section 206.1 extends the coverage to contiguous church parking areas. There is no constitutional or statutory provision that provides for the exemption of boats regardless of their use for religious worship.

No reasonable interpretation of the above section can be applied to a boat. The language is clear on its face and the origins of the section can be traced to the traditional church as it existed at the time of enactment. As a practical matter it would be impossible for the assessor to verify that a boat is exclusively used for religious worship.

It is our view that this claim should be denied.

Very truly yours,

James M. Williams
Tax Counsel

JMW:fp
cc: Mr. Vance Price
bc: Mr. Abram F. Goldman
Mr. Jack F. Eisenlauer (W. Grommet)