

**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. (M99-1)

(916) 445-8485

October 6, 1980

Dear (redacted)

This is in response to your September 10, 1980, letter inquiring as to whether use of one of the Church's rooms for a polling place by San Bernardino County would jeopardize the Church's exemption from property taxation for that room.

Revenue and Taxation Code Section 213.5 provides, in part, that in partial consideration of the public services provided to property exempted from taxation by Section 214 of the Code, which provides for the welfare exemption from property taxation, the owner or person in possession shall, with certain exceptions, permit the free use of such property or portion thereof as a polling place at any election conducted by the registrar of voters. Use of property under this section shall be considered to be exclusively for religious, hospital, or charitable (welfare exemption) purposes.

Since the welfare exemption is in addition to the church exemption available to properties of religious organizations, and since use of properties of religious organizations as polling places does not interfere with the granting of the welfare exemption, we are of the opinion that use of such properties as polling places should not interfere with the granting of the church exemption.

Very truly yours,

James K McManigal, Jr.  
Tax Counsel

JKM:fr

cc: Mr. R. Gordon Young  
San Bernardino County Assessor  
bc: Mr. Gordon P. Adelman  
Mr. Robert H. Gustafson  
Mr. Verne Walton  
Mr. William Grommet, with incoming letter for your files