

BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY
INSTRUCTIONS TO CLAIMANT

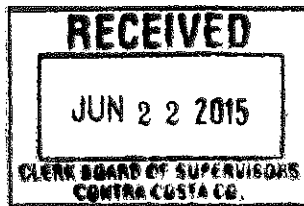
- A. A claim relating to a cause of action for death or for injury to person or to personal property or growing crops shall be presented not later than six months after the accrual of the cause of action. A claim relating to any other cause of action shall be presented not later than one year after the accrual of the cause of action.
(Gov. Code § 911.2.)
- B. Claims must be filed with the Clerk of the Board of Supervisors at its office in Room 106, County Administration Building, 651 Pine Street, Martinez CA 94553.
- C. If claim is against a district governed by the Board of Supervisors, rather than the County, the name of the District should be filed in.
- D. If the claim is against more than one public entity, separate claims must be filed against each public entity.
- E. Fraud- See penalty or fraudulent claims, Penal Code Sec. 72 at the end of this form.

RE: Claim By:

Reserved for Clerk's filing stamp

Lafayette Christian Church
584 Glenside Dr.
Lafayette, CA 94549
Against the County of Contra Costa or

(Fill in the name) District)



The undersigned claimant hereby makes claim against the County of Contra Costa or the above-named district in the sum of \$ 9,806.14 and in support of the claim represents as follows:

1. When did the damage or injury occur? (Give exact date and hour)
17 June, 2014
2. Where did the damage or injury occur? (Include city and county)
County Assessor's Office
3. How did the damage or injury occur? (Give full details; use extra paper if required)
Failure to grant an exemption to Property Taxes for property used as a parsonage. See Exhibit A and B.
4. What particular act or omission on the part of county or district officers, servants or employees caused the damage or injury?
See #3 above.
5. What are the names of county or district officers, servants or employees causing the damage or injury?
Gus S. Kramer
Assessor
Contra Costa County
6. What damage or injuries do you claim resulted? (Give full extent of injuries or damages claimed. Attach two estimates for auto damage.)
Payment of \$9,806.14

7. How was the amount claimed above computed? (Include the estimated amount of any prospective damage or injury.) *See attached copy of 2014 - 2015 Secured Property Tax Bill*
8. Names and addresses of witnesses, doctors and hospitals:
NA
9. List the expenditures you made on account of the accident or injury:

<u>DATE</u>	<u>TIME</u>	<u>AMOUNT</u>
<i>December 10, 2014</i>		<i>\$4,543.07</i>
<i>April 10, 2015</i>		<i>\$4,543.07</i>

) Gov. Code Sec. 9110.2 provides "The claim shall be
) signed by the claimant or by some person on his behalf.

SEND NOTICES TO: (Attorney)

Name and address of Attorney

Lafayette Christian Church
Attention: Richard Black
584 Glenside Drive
Lafayette, CA 94549

Richard Black
(Claimant's Signature)
chief financial officer
3082 Sweetbrier Circle
(Address)
Lafayette, CA 94549

Telephone No. *925-283-8304* Telephone No. *925-283-8376*

PUBLIC RECORDS NOTICE:

Please be advised that this claim form, or any claim filed with the County under the Tort Claims Act is subject to public disclosure under the California Public Records Act. (Gov. Code §§ 6500 et seq.) Furthermore, any attachments, addendums, or supplements attached to the claim form, including medical records, are also subject to public disclosure.

NOTICE:

Section 72 of the Penal Code provides:

Every person who, with intent to defraud, presents for allowance or for payment to any state board or officer, or to any county, city or district board or officer, authorized to allow or pay the same if genuine, any false or fraudulent claim, bill, account voucher, or writing, is punishable either by imprisonment in the County jail for a period of not more than one year, by a fine of not exceeding one thousand dollars (\$1000.00), or by both such imprisonment and fine, or by imprisonment in the state prison, by a fine of not exceeding ten thousand dollars (\$10,000.000, or by both such imprisonment and fine.

Lafayette Christian Church

Lafayette Christian Church (Disciples of Christ)
584 Glenside Drive
Lafayette, CA 94549

Phone: 925-283-8304
Fax: 925-283-2784
Email: lcc.disciples@gmail.com
Website: www.lafayettechristianchurch.org



Clerk of the Board of Supervisors
Room 106
County Administration Building
651 Pine Street
Martinez, California 94553

18 June 2015

Dear Clerk of the Board,

Re: Welfare Exemption Claim for Lafayette Christian Church
Parsonage for Parcel No. 237-022-024-2

Lafayette Christian Church hereby appeals the decision of the Office of the Assessor denying a welfare exemption for the 2014-2015 tax year for the property at 3213 Sharon Court Lafayette, CA 94549.

This property was put into use for exempt religious activities of the church from its inception, has continued this exempt use without interruption, and has never used the property for anything but the exempt religious work of the Lafayette Christian Church.

Following the initial denial of the exemption, the church submitted detailed additional information supporting the exemption to Sandra Williams, Contra Costa Assessor's Office, in the form of a letter from Lauren Cesare dated December 30, 2014. This letter is attached below and made a part of this appeal.

Background

The Lafayette Christian Church was established in 1959 and has been in continuous operation since then providing a welcoming Christian community for Lafayette and greater Contra Costa community. The location at 584 Glenside Drive is limited in space. Therefore, when a generous donation was made to the church in 2013, the facility came as a welcome addition. The property at 3213 Sharon Court was donated, along with its contents of furniture, appliances, some library materials (Bibles etc), a workshop and various other household items, for the use of Lafayette Christian Church (LCC).

The property, located only a few blocks from the church, was immediately put into use by the church and has been continuously used by the church to carry out its exempt activities. These activities include being used to provide space for meetings and choir rehearsals, to store furniture, supplies, church records and files, to house a work space with numerous tools for repairing church property (such as the sanctuary chairs), to provide a residence for ministers and to serve as a recruitment tool for new ministers. LCC has maintained the property continuously by keeping all utilities on, maintaining a twice a month gardener, continuing garbage service and by making various other repairs as needed to the property.

EXHIBIT A

Timeline of relevant dates:

January 2013	3213 Sharon Court was donated to LCC, along with furniture, appliances, workshop, books and other household items.
March 1, 2013	Rev Steven Moore, the minister at LCC, moved into the property. The furniture, appliances, workshop, books and household items remained in the property.
February 15, 2013	LCC filed a claim for FY 2013-2014 Welfare Exemption. The Exemption was granted. (Attachment #1)
October 1, 2013	Moore resigned his pastorate and moved out of the property and away from the area, leaving the furniture, appliances, workshop, books and household items on the property.
October 2013 through summer 2014	The property was used continuously for a variety of church purposes including Property Committee, Finance Committee and Pastoral Search Committee meetings, choir practice, repairing sanctuary chairs and use of laundry to wash church kitchen linens. In addition, the property was shown to potential ministers who were being recruited for the pastor position.
March 24, 2014	Frank Scudero, Moderator of the Board of LCC, filed a claim for Welfare Exemption for relief from FY 2014-2015 Ad Valorem Taxes (Attachment #2)
April 22, 2014	<p>In a letter to the Assessor's Office, Frank Scudero, Moderator of Lafayette Christian Church, noted that the property permitted the Church "to attract and retain pastoral staff" and was for various church activities, including "Board, Elder and Committee meetings, group and individual counseling, educational activities, social interaction with members of the congregation, and fellowship with the parsonage family."</p> <p>In response to a specific question from the Assessor's Office regarding page 2 of the Claim for Welfare Exemption regarding the use of the space as living quarters, Mr. Scudero indicated that there had been no minister living there since Rev. Moore left and that the church was "actively looking for a new Pastor." (Attachment #3) Mr. Scudero was not asked to delineate the other exempt uses of the property.</p>
June 17, 2014	<p>Assessor's Findings on Qualification of Property Use for 2014 noted that the requirements for the exemption had not been met due to "N.E.U" (Property is not used exclusively for religious, hospital, or charitable purposes within the meaning of section 214 of the Revenue and Taxation Code.) and "V.U.P." (Vacant, unused property does not meet the requirements for exemption.)</p> <p>The Findings noted: "Based on the letter you sent us, attached to the 2014 Welfare claim, you advised us that your Pastor Steven Moore, resided in the Parsonage through</p>

EXHIBIT A

October 2013. This Parsonage does not qualify for the 2014 tax year, therefore it is considered Taxable."

The Findings indicated that "you may submit additional information and/or documents in support of your claim." (Attachment #4) Please note: Additional information was submitted. See December 30, 2014 below.

- July 31, 2014 Regional Minister Christian Church (Disciples of Christ) Rev. Dr. LaTaunya Bynum was hired with the agreement that she would move into 3213 Sharon Court later in the summer. The property was then prepared for her arrival.
- September 25, 2014 Rev. LaTaunya Bynum, Regional Minister, moved into the property. The furniture, appliances, workshop, books and household items remained in the property.
- December 30, 2014 LCC provided additional information outlining both the facts regarding the continuous use of 3213 Sharon Court and the law supporting the church's entitlement to the FY 2014-2015 Welfare exemption in a letter to Sandra Williams from Lauren Cesare. (Attachment # 5)
- June 2015 The Assessor's office has not yet replied to LCC's letter in writing. However, Ms. Williams of that Office has stated verbally that she will not change her position on the 2014-15 taxes.

Lafayette Christian Church hereby appeals to the Contra Costa County Board of Supervisors the denial of the FY 2014-2015 Welfare Exemption claim for Lafayette Christian Church Parsonage for Parcel No. 237-022-024-2 and respectfully requests that the taxes be refunded. The property has been in continuous use by the Church to carry out the Church's exempt activities since it was given to the Church in 2013 and therefore is entitled to the exemption.

Thank you for your consideration.

Sincerely,



Richard Black
Chair, Stewardship and Finance Committee
Chief Financial Officer, Lafayette Christian Church

Cc: Supervisor Candace Andersen

Attachments: It is requested that the Board of Supervisors consider the five attachments listed below and include them as part of this appeal.

- | | |
|----------------|--|
| Attachment # 1 | February 15, 2013 Claim for FY 2013-2014 Welfare Exemption (Granted) |
| Attachment # 2 | March 24, 2014 Claim for FY 2014-2015 Welfare Exemption |
| Attachment # 3 | April 22, 2014 Letter from Frank Scudero to Office of Assessor |
| Attachment # 4 | June 17, 2014 2014-2015 Welfare Exemption Denial Form |
| Attachment # 5 | December 30, 2014 Letter from Lauren W. Cesare to County Assessor's Office |

BOE-267 (Rev. 13 (05-12))

CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

This claim is filed for fiscal year 2013 - 2014

(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

RECEIVED

FEB 15 2013

FOR INFORMATION: (925) 313-7470

GUS S. KRAMER, ASSESSOR
CONTRA COSTA COUNTY
2530 Arnold Drive, Suite 100
Martinez, CA 94553-1795**CONTRA COSTA COUNTY
ASSESSOR**

NAME OF ORGANIZATION

Lafayette Christian Church (Disciples of Christ)

ADDRESS (number and street)

584 Glenside

CITY, STATE, ZIP CODE

Lafayette, CA 94549

WEBSITE ADDRESS (if any)

CORPORATE ID NO. (if any)

CHECK, IF CHANGED WITHIN THE LAST YEAR:

☐ MAILING ADDRESS ☐ CORPORATE NAME ☐ ORGANIZATION'S FORMATIVE DOCUMENT (amendment to articles of incorporation, constitution, trust instrument, articles of organization)

ORGANIZATIONAL CLEARANCE CERTIFICATE NUMBER

7124

Provide a copy of the certificate issued by the State Board of Equalization (Board), and a copy of the finding sheet issued by the Board. ☒If you do not have an Organizational Clearance Certificate (OCC), have you filed a claim for an OCC with the Board?
☒ Yes ☐ No If No, see instructions for obtaining an OCC.**PRIOR YEAR FILINGS**Has the organization filed for the welfare exemption in this county in prior years? ☒ Yes ☐ No If Yes, state: (a) latest year filed: 2012

EXACT NAME OF ORGANIZATION UNDER WHICH FILED

Lafayette Christian Church

IDENTIFICATION OF PROPERTY

1. Owner and operator: (check applicable boxes)

Claimant is: ☒ Owner and operator ☐ Owner only ☐ Operator onlyand claims exemption on all ☒ Land ☒ Buildings and improvements and/or ☐ Personal property

If persons or organizations other than the claimant use this property, please provide on an attached list: the name of the user, frequency of use, and square footage used.

2. ADDRESS OF PROPERTY (number and street)

3213 Sharon Court

CITY, STATE, ZIP CODE

Lafayette, CA 94549

ASSESSOR'S PARCEL NUMBER

237-022-024-2

3. Is this a new location this year? ☒ Yes ☐ No

4. When was the property put to exempt use?

5. Real property. If claiming an exemption for real property, on what date was the property acquired?

5.(a) Land. If seeking an exemption on land, provide the following:

(1) Area in acres or square feet:

AREA

(2) Primary and incidental use of the property described:

Parsonage

5.(b) Building or Improvements: If seeking an exemption on buildings or improvements, provide the following:

(1) Building number or name, number of floors, type of construction:

Sanctuary #2 above

(2) Primary and incidental use of the property described:

Parsonage

6. Personal Property: If seeking an exemption on personal property, provide the following:

(a) Personal Property description (type):

(b) Primary and incidental use of the property described:

N/A

USE OF PROPERTY

7. Leased or rented (since January 1 of prior year)?

(a) Is any portion of the property described rented, leased, or being used or operated part time or full time by some other person or organization?
☐ Yes ☒ No If Yes, attach a description of that portion and its use, attach a copy of the agreement, and list the amount received by claimant.(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?
☐ Yes ☒ No If Yes, attach a list of equipment and other property at this location that is being leased, rented, or consigned to the claimant.

Please list the name and address of lessor or consignor and the quantity and description of the property, and attach to the claim. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

01 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

Local Exemptions : (925) 313-7471

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed address.)

LAFAYETTE CHRISTIAN CHURCH (DISCIPLES OF CHRIST)

584 GLENSIDE DRIVE
LAFAYETTE CA 94549

Property Location:

This organization ☒ owns ☐ rents/leases this location

3213 Sharon Ct, Lafayette

Parcel / Account: 237-022-024-2

Property No.: 2

Class:

Last year your organization received the Welfare Exemption for all or part of the property listed above. To continue receiving the exemption for this location you must complete, sign and return this claim form to the Assessor. A separate claim form is required for each location. If you wish to receive the exemption on property at locations for which you have not received or filed a claim form, contact the Assessor immediately.

If you no longer seek an exemption at this location, check here ☐ sign and return this form to the Assessor.

Additionally, if your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here ☐

Check, if changed within the last year: ☐ Mailing Address ☐ Corporate Name

Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? ☒ Yes ☐ No

If yes, enter OCC No. 7124 and date issued 12/11/09

Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year? ☐ Yes ☒ No If yes, please mail an endorsed copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. (NOTE TO ASSESSOR STAFF: If the organization is dissolved or its formative documents were amended, please forward a copy of this page to the Board of Equalization.)

The Assessor may ask for additional information. If you do not provide such information, it will result in denial of your claim for exemption. Carefully read the information on the reverse side before completing. All questions must be answered. IF THE ANSWER TO ANY QUESTION IS "YES" EXPLAIN IN "REMARKS" OR ON AN ATTACHMENT. Contact the Assessor immediately if special forms are needed to complete this application.

YES NO Since January 1, last year:

- ☒ 1. Has the use on any portion of the property that received an exemption last year changed?
- ☒ 2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?
- ☐ 3. Is any portion of this property vacant or unused? If yes, since (date) _____ Area (sq.ft.) _____
- ☐ 4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)
- ☐ 5. Is any portion of the property used for living quarters (other than low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If yes, and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see Housing on reverse) or, if living quarters associated with a rehabilitation program, submit BOE-267-R. *Parsonage*
- ☒ 6. Is this property used as low-income housing? If yes, and the property is owned by a nonprofit organization or eligible limited liability company, BOE-267-L must be submitted. If yes and the property is owned by a limited partnership, BOE-267-L1 must be submitted.
- ☒ 7. Is this property used as a facility for the elderly or handicapped? If yes, BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.
- ☒ 8. Do other persons or organizations use any of this property? If yes, please provide a list including the name of user, frequency of use and square footage used. (See Owner/Operator on reverse.)
- ☒ 9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If yes, see "Unrelated Income" on the reverse.
- ☒ 10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most recent and the prior year's complete financial statements.
- ☒ 11. Is there any equipment or property at this location that is leased or rented to the claimant? If yes, provide the owner's name and address and a description of the property. This property is taxable as it is not owned by the claimant.

REMARKS (attach separate sheet if necessary)

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)

FRANK SCODERO

DAYTIME TELEPHONE

(925) 285-0948

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT

TITLE

DATE

EMAIL ADDRESS

fscodero@aol.com

Moderator of Board

3/24/14

ASSESSOR'S USE ONLY

1: ☐ ALL ☐ PART ☐ Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



Pastor

Lafayette Christian Church
(Disciples of Christ)
584 Glenside Drive
Lafayette, CA 94549

Phone: 925-283-8304
Email: lcc.disciples@gmail.com
www.lafayettechristianchurch.org
wwwFOUNDERSGROVE.net

April 22, 2014

Office of the Assessor
Contra Costa County

This letter is intended to serve as a reconfirmation, as of this date that:

1. Lafayette Christian Church has been blessed by a gift from Ann Wolf of her residence in Lafayette located at 3213 Sharon Court, and the transfer of title was completed on January 28, 2013; and
2. Ann has provided the Board with a note setting forth her wishes and hopes for the use of the house, but which do not constitute deed restrictions or contractual restrictions on the use of the property; it is the desire of the Board to implement Ann's hopes and wishes to the extent feasible to have the property used as a parsonage by our Church, subject to and consistent with the financial needs of the Church, prudent business judgment in management of the Church's affairs, and the other goals and missions of the Church, and to use the property exclusively for religious or charitable purposes; and
3. The Church is now capable of providing a parsonage in close proximity to the Church facilities which permits the Church to attract and retain pastoral staff, and the parsonage can be used from time to time for other purposes such as Board, Elder and Committee meetings, group and individual counseling, educational activities, social interaction with members of the congregation, and fellowship with the parsonage family, all of which uses are necessary to the goals and missions of the Church; and
4. The Church desires to covenant with its present and future pastors and their families to provide housing for their needs and the needs of the Church, and in so doing provide support for the parsonage family and facilitate ministry together;

Lafayette Christian Church dedicated 3213 Sharon Court, Lafayette, California, for use as a parsonage and entered into a covenant or agreement with Steven Moore, Pastor, for his residence in the parsonage, subject to and consistent with the Findings stated above. Pastor Moore resided in the Parsonage through October 2013 when his call to Lafayette Christian Church ended.

The Parsonage has remained empty from that time until this date. We have formed a Pastoral Search Committee and are actively looking for a new Pastor with the intention of using the Parsonage as the residence for that new Pastor.

Frank Scudero

Moderator of the Board
Lafayette Christian Church

**WELFARE OR VETERANS' ORGANIZATION EXEMPTION
ASSESSOR'S FINDING ON QUALIFICATION OF PROPERTY USE**

DATE: June 17, 2014

Organization Name and Mailing Address:

Property Location:

Lafayette Christian Church
Attn: Frank Scudero
584 Glenside Drive
Lafayette CA 94549

3213 Sharon Ct - Lafayette
Parcel #237-022-024-2

Parsonage

Under the provisions of section 254.5 of the Revenue and Taxation Code, we have reviewed the Claim for Welfare or Veterans' Organization Exemption together with other material submitted for the above property. Our finding is that the requirements of section 214 or section 215.1 and following of the Revenue and Taxation Code, which provide for the welfare or veterans' organization exemption, have "Been Met," "Not Been Met," or your claim was determined to be "Incomplete" as indicated below:

☐ **BEEN MET**☐ P.P.O.☐ P.P. & IMP.☐ P.P. & P.I.☐ O.E.U.☐ E.U.☐ O.F.L.☐ L.R.☐ R.O.☐ N.I.N.☐ P.V.P.☐ L.F. (90%)☐ L.F. (85%)☐ **INCOMPLETE**☐ H.E.H.☐ H.L.I.☐ H.L.P.☐ R.L.Q.☐ N.F.S.☐ N.O.S.☐ N.O.C.C.☐ F.N.C. (see below)☐ **NOT BEEN MET**☐ F.R.P.☐ O.N.F.☒ N.E.U. ☐ O.N.Q.☒ V.U.P. ☐ L.F.☐ P.N.R.

If this finding sheet indicates an Incomplete or Not Been Met finding, you may submit additional information and/or documents in support of your claim. Please submit such documents to the Assessor, along with a copy of this finding sheet.

SEE REVERSE FOR DESCRIPTION OF ABBREVIATIONS AND BELOW FOR ADDITIONAL COMMENTS REGARDING THE FINDING:

Based on the letter you sent us, attached to the 2014 Welfare claim, you advise us that your Pastor, Steven Moore, resided in the Parsonage through Oct 2013. This Parsonage does not qualify for the 2014 tax year, therefore it is considered Taxable.

**IMPORTANT NOTICE
PLEASE READ CAREFULLY**

IN FUTURE YEARS, YOU WILL NOT RECEIVE A FINDING SHEET FROM THIS OFFICE UNLESS THE PROPERTY IS INELIGIBLE FOR EXEMPTION.

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organization Clearance Certificate* from the State Board of Equalization.

If the exemption is denied and the claimant does not agree with the above findings, the claimant may seek a refund of property taxes paid by filing a claim for refund with the county board of supervisors, and if the claimant's refund with the county is denied, the claimant may file a refund action in superior court.

Lauren W. Cesare, Esq.
1521 Cherry Valley Dr.
San Jose, CA 95125
408.289.1520/fax 408.292.7875
cesarelaw@att.net

COPY

December 30, 2014

Certified Mail, Return Receipt Requested
Receipt No. 7014 0510 0000 6400 2792

Ms. Sandra Williams
Contra Costa County Assessor's Office
2530 Arnold Dr., Suite 100
Martinez, CA 94553-4359

**Re: Claim for Welfare Exemption for Lafayette Christian Church,
Parcel No. 237-022-024-2**

Dear Ms. Williams;

Pursuant to our phone conversation, I am writing to you on behalf of my client, Lafayette Christian Church (the "Church") to provide you with additional information regarding the Church's entitlement to the Welfare Exemption from property taxes for the parcel located at 3213 Sharon Ct., Lafayette, California 94549, Parcel No. 237-022-024-2 (the "Property"). A copy of the Finding Sheet is attached hereto.

Facts

The entire Property has been in continuous use by the Church to carry out the Church's exempt activities since it was given to the Church in January of 2013. As you know, the Property was used as a parsonage for the Church's minister, Rev. Moore, from March 1, 2013 through September 30, 2013. In addition, the Church has used the Property for several other purposes to carry out its exempt activities. Since it received the Property, the Church has continuously stored a great deal of furniture, appliances, tools and other property at the Property, through the present time, including a bed with chenille bedspread, a dresser, a mirror, a dining room hutch, a dining room table, dining room chairs, a few side chairs, an antique rocking chair, a large coffee table, a two drawer file cabinet storing Church papers, a freezer, a washing machine and a dryer, a Mixmaster and other appliances, several serving plates, two trays, lamps, a coffee urn, cleaning equipment and cleaning supplies, a large historical mural, an outdoor love seat with two outdoor chairs, an outdoor table, a workbench, a table saw, a lawn mower, garden tools, and miscellaneous other tools. In addition, two bibles and two hymnals are stored in the home.

Not only has the Property been in continuous use to store property of the Church, the Church also used the Property as extra space for its activities including meetings, choir practice and work

space when the minister was not living there. January 8th – 13th, 2014 a member of the Church Property Committee worked at the Property to repair Sanctuary chairs using the workbench and the tools stored at the Property. February 26, 2014 members of the Property committee met at the Property to discuss replacement of facia boards. March 2, 2014 a Church member washed the laundry of the Church at the Property using the washer and dryer stored there. March 8th and 9th, 2014 the Chair of the Finance Committee had meetings with Church members at the Property to discuss Church issues. On March 22, 2014 the Moderator, Vice Moderator, and the Chair of the Pastoral Search Committee held a meeting with Rev. Dr. Martha Williams at the Property. On April 15, 2014 the Choir Director held choir rehearsal at the Property, of course using the furniture kept at the Property. On July 31, 2014, Rev. Williams and the Ministry Council Chair held a meeting with Rev. LaTaunya Bynum, Regional Minister of the Christian Churches of Northern California-Nevada at the Property. On September 13, 2014, the Church moderator and another Church member spent time at the Property using the cleaning equipment and supplies stored at the Property to do some cleaning, sorted through the files stored at the Property, and organized and evaluated tools and other items stored in the garage at the Property.

As further evidence that the Church has continually used the Property, the Church has kept the utilities and water on, continued the garbage service, continued the twice monthly gardener service, and paid the utility, water, garbage, and gardener bills. In addition, on February 5th and 6th, 2014 a member of the Church Property Committee did additional yard work at the Property, trimmed the hedges, repaired a leaning fence, and picked the oranges, using the tools and equipment stored at the Property. The Church kept the light, heat, water, and garbage and gardener services on because they were continually using the Property; it was not closed down, it was not vacant. The Property was being used by the Church to carry on its various church activities, before, on, and after the January 1, 2014 lien date.

Further still, the Church was using the Property in an additional way. The Church was using the Property to recruit a new pastor for the Church. When a pastor's call to this Church ends, the process to call a new pastor to the Church involves the Congregation searching for and hiring a new pastor. The Church formed a search committee in November, 2013. The Pastoral Search Committee of the Church used the Property as a possible parsonage for a new pastor as a recruiting tool. The Pastoral Search Committee and Stewardship and Finance Committee included the possible use of the Property as a parsonage in determining their compensation parameters. It was included in the job description prepared by the Pastoral Search Committee for the Church's Transitional Pastor Position Description and submitted to the Regional Minister, and likely will be for the permanent pastor position. This can be particularly important to recruiting in the Bay Area where housing can be prohibitively expensive. The facts that the Church kept the Property well maintained and kept the utilities, water, and other services going are also evidence of the Church's use of the Property as a recruiting tool (in addition to needing to do so for the above-described uses.) The candidate for transitional pastor was in fact shown the Property for her consideration as part of the compensation package.

Law

There is no question under the law that a property can be used for more than one of the exempt purposes designated in RTC §214 and qualify for the Welfare Exemption. *Attorney General*

Opinion CV 74-16, 3/6/74. "§214 states that the use of the property shall be for religious, hospital, scientific or charitable purposes; that is, the property must be used exclusively for any one or more of the designated purposes." *Id.*, emphasis in original. The subject of that opinion was a church that was using a portion of its building for a Project Headstart program. The Attorney General opined that a church which uses part of its building for charitable as well as religious purposes can qualify that part of the building for the Welfare Exemption. Furthermore, in *Santa Catalina Island Conservancy v. County of Los Angeles*, 126 Cal. App. 3d 221, the court recognized several charitable purposes with respect to the land that was the subject of the Welfare Exemption, including preservation of the environment and recreational use.

A facility which is incidental to and reasonably necessary for the accomplishment of the charitable purpose, or any facility which is reasonably necessary for the fulfillment of a generally recognized function of a complete modern operation, comes within the Welfare Exemption. *Santa Catalina Island Conservancy*, *supra*, citing *Cedars of Lebanon Hosp. v. County of L.A.* (1950) 35 Cal.2d 729. In several cases, housing facilities at properties covered by the Welfare Exemption were found to be incidental to and reasonably necessary for the accomplishment of the exempt charitable purposes. *Saint Germain Foundation v. County of Siskiyou* (1963) 212 Cal. App. 2d 911 (residential quarters of caretakers and maintenance workers); and the integrated activities as a whole must be examined in determining the tax status of property for the welfare exemption. *Serra Retreat v. County of Los Angeles* (1950) 35 Cal. 2d 755 (portions of retreat house used for living quarters of priests and lay brothers); *Y.M.C.A. of Los Angeles v. County of Los Angeles* (1950) 35 Cal. 2d. 760 (dormitories); *Cedars of Lebanon Hospital*, *supra* (housing for nurses); *The Church Divinity School of the Pacific v. County of Alameda* (1957) 152 Cal. App. 2d 496 (housing and parking lots for faculty, students and their families.)

According to the Appraisers Handbook 267 p. 29, the courts have liberally construed what constitutes use in actual operation of an exempt activity, citing *San Francisco Boys' Club, Inc. v. Mendocino County*, (1967) 254 Cal. App. 2d 548 and *Christward Ministry v. County of San Diego*, (1969) 271 Cal. App. 2d 805. Actual physical use of the entire property is not required for qualification under the Welfare Exemption. In *Christward Ministry v. County of San Diego*, land used for trails and religious shrines for meditation around a religious retreat qualified for the exemption when found necessary to assure protection of the religious environment. In determining whether the amount of property used for the retreat site was reasonably necessary, the determination of those carrying out the religious purposes was to be respected.

Further, the property need not be used for the charitable purposes all year-round. In *San Francisco Boys' Club, Inc. v. Mendocino County*, a 2000 acre boys' summer camp was exempt even though 1400 acres were devoted to commercial logging operations in the off-season. The court held that it was sufficient that the property was necessary for and devoted to the charitable purpose during the summer season. In addition, the determination of what acreage was reasonably necessary to provide outdoor recreation for the boys made by those responsible for carrying out the charitable purpose of the organization was to be respected.

Analysis

Since it received the Property, the Church has made continuous use of the Property to carry out its exempt purposes in different ways. For the entire time it has owned the Property, the Church has stored a great deal of furniture and other property inside the home and in the yard. From March 1, 2013 through September 30, 2013, the Church also used the Property as a Parsonage. From October 1, 2013 to August 31, 2014, when no minister was living there, the Church devoted the Property to other necessary exempt uses: as extra space for its activities including meetings, choir practice, and work space to carry out tasks for the Church. In addition, from that date, the Church has used the Property as a recruitment tool to aid in its search to call a new minister to the Church. Under the Attorney General Opinion and *Santa Catalina Island Conservancy*, cited above, it is permissible to use a property for more than one and/or different exempt purposes under RTC §214 and qualify for the Welfare Exemption. And under *Serra Retreat v. County of Los Angeles*, the integrated activities as a whole must be examined in determining the tax status of property for the Welfare Exemption. Accordingly, all of the uses of the Property by the Church must be considered as a whole, and the Property is eligible for the Welfare Exemption even though the Church has used the Property in different ways over the year in question to carry out its exempt purposes.

As noted above, a facility which is incidental to and reasonably necessary for the accomplishment of the charitable purpose, or any facility which is reasonably necessary for the fulfillment of a generally recognized function of a complete modern operation, comes within the Welfare Exemption. Housing for ministers, space for meetings, choir practice, repair work, laundry of Church linens, and storage of Church files, furniture, tools and equipment, and other property are all uses of a facility which are incidental to and reasonably necessary for the accomplishment of the exempt purposes and functions of the Church. Using the Property as a recruitment tool to attract and retain new transitional and permanent ministers is also a use which is reasonably necessary for the accomplishment of the Church's exempt purposes, and essential, for without a minister, it will not be able to carry out its exempt purposes. Under *Christward Ministry v. County of San Diego*, actual physical use of the entire property is not required for qualification under the Welfare Exemption, thus it is not necessary that one of the uses being made of the Property, as a recruitment tool, is not a physical use. Further, the determination of those carrying out the religious purposes of the Church to so use the Property to carry out those purposes is to be respected.

Finally, under *San Francisco Boys' Club, Inc. v. Mendocino County*, property need not be used for the charitable purposes all year-round to be eligible for the Welfare Exemption. Accordingly, it is sufficient that various uses of the Property have continuously been carried on to fulfill the exempt purposes of the Church since the Property was acquired. The Property need not be used solely or constantly as a parsonage. That is one eligible use. The other uses entitle the Church to the Welfare Exemption as well. Further, the Property does not have to be used every day, or in the same way every day.

Conclusion

In the Findings Sheet that you sent the Church, you checked NEU and VUP, that the requirements of the Welfare Exemption had not been met because the Property was not used exclusively for religious or charitable purposes and was vacant, unused property. You also stated that based on the letter the Church sent, the Pastor, Steven Moore, resided in the Parsonage through Oct 2013, and that the parsonage therefore does not qualify for the 2014 tax year. Based upon our conversation and the information in the Finding Sheet, it appears that you came to your conclusion that the Property no longer qualified for the Welfare Exemption based upon a miscommunication in that letter by the Moderator, Frank Scudero. In the letter, Mr. Scudero said that the Parsonage remained empty from the time Pastor Moore left until the date of the letter, and that they had formed a Pastoral Search Committee and were actively looking for a new Pastor with the intention of using the Property as a residence for the new Pastor. When Mr. Scudero used the word "empty", he only meant no one was living at the Property. He did not mean the Property was not being used for other Church purposes. The confusion stems from the fact that in that letter, he was responding to your questions about use of the Property as living quarters. He had no idea his statement would be interpreted to mean that the Property was not used at all.

However, he also mentioned in the letter that with the gift of the Property, the Church is able to provide a parsonage to attract and retain pastoral staff, and to use the Property from time to time for other Church purposes such as Church meetings, group and individual counseling, educational activities, and fellowship, all of which uses, he said, are necessary to the goals and missions of the Church. As noted above, the Church has used the Property for these purposes.

Based on the additional information that we have provided to you above, we hope that any confusion is now put to rest. The Church has continuously and exclusively used the Property for its exempt purposes, and the Property is clearly not "vacant, unused property". The Church is, therefore, entitled to the Welfare Exemption for the Property for the 2014-2015 year. In September, 2014, the Church rented the Property to the Christian Churches of Northern California-Nevada, of which the Church is a member, for use by the Regional Minister. Accordingly, the Property will continue to qualify for the Welfare Exemption in subsequent years.

In view of the foregoing, we respectfully request that the Assessor approve the Welfare Exemption for the Property, grant a refund for the ad valorem taxes that were already paid in the amount of \$4,903.07, with interest thereon, and cancel all assessments and any additional taxes.

Please contact me at 408.289.1520 if you have any questions, and thank you for your attention to this matter.

Very truly yours,



Lauren Watson Cesare

Cc: Richard Black

EXHIBIT B SELL V. WATTS



CONTRA COSTA COUNTY TREASURER-TAX COLLECTOR
ROOM 100, 625 COURT STREET, MARTINEZ, CA 94553
TELEPHONE: (925) 957-5280 FAX: (925) 957-2898

2014-2015

FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SECURED PROPERTY TAX BILL

INTERNET COPY

PROPERTY ADDRESS
3213 SHARON CT, LAFAYETTE CA

ASSESSEE AS OF JANUARY 1, 2014

MAILING ADDRESS
APN 237-022-0242

ASSESSMENT INFORMATION

LAND IMPROVEMENTS	\$793,586
PERSONAL PROP	\$90,408
	\$0
GROSS VALUE	\$883,994
EXEMPTIONS	\$0

ADDRESS INFORMATION NOT AVAILABLE ON LINE

THE ACCURACY OF THIS BILL MAY BE AFFECTED BY
PENDING PAYMENTS AND CORRECTIONS

NET VALUE AS OF JAN 1, 2014

\$883,994

SPECIAL MESSAGES

PARCEL NUMBER	BILL NUMBER	CORTAC AGENCY	TAX RATE AREA	ISSUE DATE	TYPE																																																																																																																		
237-022-0242 0	2014-247681		14002	09/07/2014	ORIGINAL																																																																																																																		
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PARCEL NUMBER	BILL NUMBER	CORTAC AGENCY	TAX RATE AREA	ISSUE DATE	TYPE
237-022-0242 0	2014-247681 2		14002	09/07/2014	ORIGINAL

2ND
INSTALLMENT

CHECK THIS BOX IF REQUESTING
CHANGE OF BILLING ADDRESS OR
PRIMARY RESIDENCE ON THE
BACKSIDE OF THIS COUPON

CHECK HERE

To ensure proper credit, please write the parcel number on check

MAKE CHECK PAYABLE TO:

CONTRA COSTA COUNTY TAX COLLECTOR

FINANCE BUILDING, ROOM 100
625 COURT STREET
P.O. BOX 631
MARTINEZ, CA 94553-0063

2014-2015

SECURED PROPERTY TAXES

SEND COUPON WITH FULL PAYMENT. DO NOT STAPLE, TAPE OR WRITE ON COUPON.

DUE BY FEB 1, 2015 <i>Delinquent after 5:00 PM April 10, 2015</i>	\$5,575.51
AFTER APR 10, 2015 <i>Includes 10% Penalty Plus Cost</i>	\$6,153.06
TO PAY FULL TAX RETURN BOTH STUBS WITH THIS AMOUNT BY DEC 10, 2014	\$11,151.02

VISIT WWW.CCTAX.US OR CALL 925-957-5280 FOR CREDIT CARD AND E-CHECK PAYMENTS

123702202422014247681200000557551020150410000006153060

PARCEL NUMBER	BILL NUMBER	CORTAC AGENCY	TAX RATE AREA	ISSUE DATE	TYPE
237-022-0242 0	2014-247681 1		14002	09/07/2014	ORIGINAL