



COUNTY OF EL DORADO
OFFICE OF THE ASSESSOR

Jon DeVille, Assessor

360 Fair Lane • Placerville, CA 95667

Telephone: (530) 621-5719 • Fax: (530) 642-8148

Website: www.eldoradocounty.ca.gov/Assessor

Exempt property that is being used by other persons or organizations.

Properties that are used exclusively for religious, hospital, scientific, or charitable purposes are qualified for an exemption. If your organization is allowing other persons or organizations to use the property then you may be jeopardizing your exemption. Listed below are a few of the key requirements when you are considering to allow other persons or organizations to use your facility:

- The operator/user should have a valid IRC 501(c)(3), 501(c)(4) or Revenue and Taxation Code 23701f or 23701w letter.
- It must **not** be organized or operated for profit.
- The operator/user's earnings must **not** benefit any private shareholder or individual.

Listed below are examples of uses that you would **not** want to allow.

- Political events (excluding election polls).
- Thrift shops.
- Fraternal, Lodge, or Social Club purposes.
- The property is not to be used to benefit any person through distribution of profits, compensation or the more advantageous pursuit of his or her business or profession.

Additional information is available from the State Board of Equalization (BOE):

- BOE Assessor Handbook 267 Ch. 2: Specific Requirements of Owner and Operator;
- BOE Assessor Handbook 267 Ch. 3: Specific Requirements for Use of Property; or
- Revenue and Taxation Codes in the Property Taxation, part 2, Assessments Ch. 1 Taxation Base 201-286 for more information regarding the exemption and what qualifies.
- Publications 48 & 149

Please call (530) 621-5739 or email Shelley.Frank@edcgov.us if you have any questions.

Thank You,
Jon DeVille
Assessor

By: _____
Shelley Frank
Supervising Assessment Technician



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2023 PROPERTY USE REPORT

This is not an exemption claim form. Filing a Property Use Report alone will not make a property eligible for exemption.

Property Use Report should be filed along with any other form(s) necessary to qualify a property for exemption.

If your organization was NOT the only user of this property as of January 1, 2023, or if the property was offered for special events as of January 1, 2023, you must complete this Property Use Report. If other persons or organizations are no longer using this property as of January 1, 2023, identify the persons or organizations and the date they vacated the property.

If the property was offered for use for special events as of January 1, 2023, you must complete this form.

Please note: If there is a cell telephone tower or antenna on the property, please indicate and include a copy of the lease.

NAME OF CLAIMING ORGANIZATION: _____

ASSESSOR'S PARCEL NUMBER(S): _____

Persons or Organizations other than claiming organization using the property as of January 1, 2023 (If applicable –mm/dd/yyyy vacated)	Size of area used. (Sq. Ft.)	Types of activities (e.g. meetings, counseling, fundraising, weddings, etc.).	Was property used more than one time each week?	Number of days or frequency property was used in calendar year 2023.	Fee paid for use of the property.
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					

(Please list additional users on reverse)

I certify under penalty of perjury under the laws of the State of California that all information hereon is true, correct, and complete to the best of my knowledge and belief.

Signature of Person Making Claim

Title

Printed Name of Person Making Claim

Telephone Number

Date

