

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRAMOS
 DATE: 5/22/16

Departmental Concurrence

**SUBMITTAL TO THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

820



FROM: Riverside County Assessor-County Clerk-Recorder

SUBMITTAL DATE:
 May 16, 2016

SUBJECT: Claim for Refund submitted by Tabor Romanian Apostolic Pentecostal Church
 [District 1] [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny the Claims for Refund submitted by Tabor Romanian Apostolic Pentecostal Church; and
2. Direct the Clerk of the Board to issue a letter, denying the claims, including the specified language identified below.

BACKGROUND:

Summary

On December 30, 2015 the Assessor- County Clerk- Recorder received an email with the attached request for refund from Horatio Mihet, an attorney with Liberty Counsel on behalf of Tabor Romanian Apostolic Pentecostal Church of Riverside. (Continued on page 2)

Peter Aldana

PETER ALDANA
 Assessor-County Clerk-Recorder

| FINANCIAL DATA | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost: | POLICY/CONSENT (per Exec. Office) |
|-----------------|----------------------|-------------------|-------------|---------------|---|
| COST | \$ | \$ | \$ | \$ | Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/> |
| NET COUNTY COST | \$ | \$ | \$ | \$ | |

SOURCE OF FUNDS:

Budget Adjustment: _____
 For Fiscal Year: _____

C.E.O. RECOMMENDATION:

APPROVE

BY: *Samuel Wong*
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Benoit and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Washington and Benoit
 Nays: None
 Absent: Tavaglione and Ashley
 Date: June 7, 2016
 xc: ACR, COB

Kecia Harper-Ihem
 Clerk of the Board
 By: *[Signature]*
 Deputy

- A-30
- Positions Added
- 4/5 Vote
- Change Order

Prev. Agn. Ref.: _____ District: 5 Agenda Number: _____

3-5

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: [District 1] [\$0]**

DATE: May 16, 2016

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BACKGROUND:

Summary (continued)

The claim requests refunds from 2002 to present for the property taxes assessed on vacant land that was excluded from the religious exemption applied to the improved portion of the parcel. Tabor Romanian Apostolic Pentecostal Church alleges that the vacant land is used for recreation, parking, light and air, and religious study and prayer.

Factual History

Tabor Romanian Apostolic Pentecostal Church of Riverside, ("Tabor") has owned land, located at 10750 Cochran Avenue, Riverside, California, identified as Assessor's Parcel Number 143-300-001, since June 2002. The property includes a church sanctuary, Sunday school building, portable outbuilding, parking lots, and vacant undeveloped land. The organization become operational on the property after construction of the improvement was complete in 2006. Between 2004 and 2015¹ Tabor filed the required forms to claim a religious exemption from property taxes. The church requested and was granted a partial religious exemption for the years 2006 to 2015 when it was in actual occupation of the land.

In 2006 the Assessor completed a field investigation and determined that the improved property qualified for the religious exemption because it was being used for religious worship. The Assessor further determined that the vacant undeveloped portion of the property was not used exclusively or incidentally for religious purposes and therefore did not meet the requirements of the religious exemption. The result was a partial religious exemption that was calculated to apply to 100% of the improvements and 50% of the land. Tabor remained responsible for the tax assessment on the unimproved portion of the property.

In 2015 the Assessor reviewed the exemption and valued the land and structures for a total assessment. The Assessor attributed sixty-five percent (65%) of the land value and one hundred percent (100%) of the improvements to the exempted structures. The increase in the land exemption was due to an additional building. The remaining valuation of the vacant land, thirty -five percent (35%) was not exempted.

Jurisdiction

The statutes related to the application of the religious exemption place the determination of the use of the property solely in the Assessor's discretion. (Rev. & Tax. § 254.5(c)(2).) The Board of Supervisors has the jurisdiction to hear a claim for refund based on an improperly denied exemption, but does not have the authority to restrict the Assessor's future statutory duty to investigate the applicability of the religious exemption pursuant to section 257(d). (Rev. & Tax. § 5099, §2 54.5 (c)(2)(B), (C).)

Tabor improperly requests that this Board "confirm that, going forward, the entire Property will be recognized and treated as exempt." This request may not be granted as the only remedy available to the taxpayer is a refund of taxes paid.

Legal Framework

The religious exemption applies to property used exclusively for religious worship under section 4(b) of Article XIII of the California Constitution, as implemented by Revenue and Taxation Code section 207. One of the basic requirements for the exemption is that the property must be *used exclusively* for religious purposes. The Supreme Court held that *used exclusively* for exempt purposes includes any property which is *used exclusively*

¹ The Assessor does not have records relating to the Tabor Romanian Apostolic Pentecostal Church prior to 2004. The current records retention schedule requires that the records be kept for six years from the lien date in which the exemption was last granted. (Rev. & Tax. Code §§ 465(b) and 834.) The partial exemption was most recently granted for the 2015 lien year, therefore complete records are only available from 2009 to present.

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FORM 11: [District 1] [\$0]

DATE: May 16, 2016

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for any facility which is incidental to and reasonably necessary for the accomplishment of the exempt purpose. (Cedars of Lebanon v. County of Los Angeles, (1950) 35 Cal. 2d 729.) In general, incidental uses are those supportive of the primary religious worship and usually involve only present or prospective members of the congregation.

The basic rule is that the religious exemption applies to the portions of the parcel needed for actual operation of the exempt activity and the amount of property must not exceed what is reasonably necessary to accomplish the exempt purpose. (Cal. Rev. & Tax. §§ 207, 214(a)(3).) The amount of land required for the buildings is determined by the Assessor after he or she has inspected the premises. When inspecting the parcel the Assessor considers evidence of regular maintenance and landscaping to identify actual use, the need for a buffer zone from the surrounding activities, building code and zoning ordinances and the use on the lien date at issue. The focus is to be on the actual use, not an intended use. (*Christward Ministry v. County of San Diego*, (1969) 271 Cal.App.2d 805, 811.)

The burden of clearly demonstrating that the use of property comes within the terms of the exemption is upon the applicant. (Cal. Rev. & Tax. Code §254 and §257 [taxpayer must submit an affidavit].)

Determination of the religious exemption based on field inspections

Tabor Romanian Apostolic Pentecostal Church alleges that the unimproved portion of the parcel is used for overflow parking, children's ministry, outdoor prayer meetings, green space, light and air, and recreational uses including soccer, frisbee and flag football.

Field inspections were completed in 2004, 2007 and 2015. During the 2004 inspection the Assessor found that the property was vacant land that was being used for band practice, which was determined not to be a religious use, and therefore not qualified for an exemption. (Attachment 2.) In 2007 the Assessor's field inspection confirmed that the vacant portion of the parcel was not being used for a religious purpose, but granted a partial exemption from 2006 to the present for the improved portions. (Attachment 3.) The 2016 inspection concurred with the previous investigations.

The 2016 field inspection was completed on January 10th, at 9 a.m. on Sunday. The inspection occurred during the 9 a.m. service and the appraiser made several observations: 1) the unimproved lot was not being used for any purpose during a time period of regular worship; 2) the improved portion of the property included an asphalt parking lot, landscaping and fencing and that the unimproved portion has limited accessibility and is comprised of a dirt area; 3) during the service, the appraiser did not see any congregants parking on the street, no cars were seen parked in the unimproved area, and the asphalt parking lot was not full, all evidence of no need for additional parking; 4) no one was seen entering the unimproved area, for any reason, during the inspection. The observations indicate that the unimproved portion of the property is not being put to use in any way, and was not being used exclusively or incidentally for religious purposes. His observations are supported by the attached satellite photograph of the parcel showing the landscaping and quality of improvement. (Attachment 4.) Mr. Anderson concluded that the vacant land was not being used exclusively, or incidentally for religious purposes.

Assessor's Findings and Recommendation

The unimproved portion of the property does not meet the requirements for the religious exemption. It is not landscaped, its condition is not conducive to recreational activities or peaceful prayer and there is no evidence that Tabor has used it for parking. The burden is on Tabor to demonstrate that the use of the parcel comes within the terms of the exemption. (Cal. Rev. & Tax. §§ 254, 254.) Tabor has failed to provide any evidence to support its assertions as to the use of the portion of the land that has been vacant since 2004.

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FORM 11: [District 1] [\$0]

DATE: May 16, 2016

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After reviewing the claim for refund and the Assessor's records and investigation, the Assessor's Office recommends the claim be denied. The Assessor's Office recommends the following language be incorporated into the denial letter, to be sent out by the Board:

The County has completed its review of your claim(s) for refund of taxes and/or penalties you filed with us on or about December 22, 2015.

Your claim(s) was reviewed by the County of Riverside BOARD OF SUPERVISORS. Based on the documentation you submitted and the Assessor's inspection of the property, the County of Riverside BOARD OF SUPERVISORS has determined that your claim does not meet the provisions in the Revenue and Taxation Code for granting a refund.

For this reason, your claim(s) for refund is denied effective June 7, 2016.

Section 5141 of the State of California Revenue and Taxation Code allows you six months from the effective date of denial of your claim(s) to commence an action in the Superior Court to seek judicial review of this denial.

Assessor recommends this language be utilized in the denial, based upon the California Supreme Court case of *Steinhart v. County of Los Angeles*. (2010) 47 Cal.4th 1298.)

Impact on Citizens and Businesses

N/A

SUPPLEMENTAL:

Additional Fiscal Information

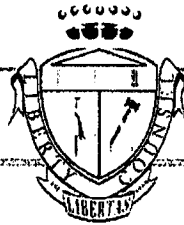
Contract History and Price Reasonableness

N/A

Attachments

1. Tabor Romanian Apostolic Pentecostal Church Demand for Refund
2. 2004 field inspection photos and denial letter
3. 2007 field inspection photos and notes
4. Satellite Photo 2016

LIBERTY COUNSEL



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Facsimile: 407•875•0770
www.LC.org

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Facsimile: 202•737•1776

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Lynchburg, VA 24506-1108
Telephone: 434•592•7000
Facsimile: 434•592•7700
liberty@LC.org

Reply to: Orlando

December 22, 2015

VIA FEDERAL EXPRESS, SECOND DAY AIR
AND E-MAIL (accrmail@asrclkrec.com)

Peter Aldana,
Riverside County Assessor-County Clerk- Recorder
2720 Gateway Drive
Riverside, CA 92507

Dear County Assessor Aldana:

Liberty Counsel represents Tabor Romanian Apostolic Penticostal Church of Riverside ("the Church" or "Tabor"). I write on behalf of the Church to request a refund of property taxes that have been improperly assessed by the County of Riverside ("the County") and paid by the Church, between the dates of June 1, 2002, and December 31, 2015. The Church also requests that its full tax exemption be permanently recognized going forward. The basis for this request is set forth below.

Initially, as you may know, Liberty Counsel is a civil liberties, legal defense and education organization. We have offices in Virginia, Washington, D.C., and Florida, as well as hundreds of affiliate attorneys across the country, including California. We have had particular success in cases involving church-state matters, including taxation of church property.

Since June 2002, the Church has owned a parcel of property in Riverside County, located at 10750 Cochran Avenue, Riverside, CA 92505 ("the Property"). The Property APN is 143-300-001, and the Tax Rate Area is 009-175. A copy of the Property Details sheet from ParcelQuest is attached hereto as **Exhibit A**.

Since June 2002, the Church has used the entire Property, including all improvements thereon, continuously and exclusively for religious purposes. The vision and mission of the Church is to show God's love for all mankind, who has sent His only Son to die for us to be saved. The Church hopes to be a blessing to the surrounding community by building the kingdom of Jesus Christ. The Church seeks to help others experience the love and peace that only Jesus Christ can give.

FORM APPROVED COUNTY COUNSEL

BY Kristine Beil-Valdez 5/11/16
KRISTINE BEIL-VALDEZ DATE

The Church uses the entire Property and all improvements exclusively for religious purposes, to fulfill its vision and mission. Current improvements on the Property consist of the Church Sanctuary, Sunday School Building, a portable outbuilding, and parking lots. Approximately 3/5 of the Property has improvements, with 2/5 consisting of a field used for overflow parking, children's ministry purposes, outdoor prayer meetings and spiritual contemplation, green space, light and air, recreational activities such as soccer, flag football or frisbee, and other uses reasonably necessary to the Church's primary religious mission.

Since 2002, **the Church has timely submitted Exemption Claim Forms for the Property every year.** Exemption Claim Forms or Cards from 2005 to 2015 are attached hereto as composite **Exhibit B.** These were obtained by us from your office pursuant to a public records request. Upon information or belief, similar Exemption Claim Forms or Cards were submitted by the Church from 2002 to 2004 as well, although they were not included in your office's response to our records request.

As shown on the Exemption Claim Forms or Cards in Exhibit B, the Church has certified every year that the Property, including all buildings, equipment and land, is being used exclusively for religious purposes. Accordingly, pursuant to Cal. Rev. & Tax. Code § 207, the entire Property should have been exempted from taxation.¹

Nevertheless, despite the Property's exempt status, the County has improperly assessed taxes on a portion of the Property since 2002, and the Church has improperly paid those taxes. This must be rectified immediately.

Although it is not clear from the records your office has provided, it appears that the Property has been partially taxed based upon a determination by the County that the unimproved portion of the Property is not used for religious purposes, and is therefore not exempt. If this is indeed the County's determination, it is incorrect both factually and legally.

There is no question that the Property is owned by the Church; that it is one contiguous piece of land; and that it contains a Sanctuary which is used for religious worship. The relevant inquiry is the use of a contiguous property as a whole, not a foot-by-foot analysis, or only physical improvements to the property. Thus, for example, a church lot used for free parking of automobiles, and affording light and air for the church, is exempt from taxation. See *Immanuel Presbyterian Church v. Payne*, 265 P. 547 (App. 2 Dist. 1928).

¹ Cal. Rev. & Tax. Code § 207 provides that property used exclusively for religious purposes shall be exempt from taxation: "Property owned and operated by a church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade, or for purposes of both schools of collegiate grade and schools less than collegiate grade but excluding property used solely for purposes of schools of collegiate grade, shall be deemed to be used exclusively for religious purposes under this section."

Moreover, "It is not necessary, as a condition to exemption, [that] the use of the property for which an exemption is claimed should be indispensable to the religious purposes for which the corporation owning it is organized and operating it." *Christward Ministry v. San Diego Cnty.*, 271 Cal. App. 2d 805, 810 (Ct. App. 1969).

"Property used exclusively for purposes of [an exempt use] includes any facilities which are **reasonably necessary for the fulfillment of a generally recognized function** of [the exempt entity]." *Multnomah Sch. of the Bible v. Multnomah Cnty.*, 343 P.2d 893, 898 (1959) (emphasis added). "To this point it would appear that the exemption of property 'used exclusively for religious or charitable purposes' should be held to include any property of the religious or charitable entity which is used exclusively for any facility which is **incidental to and reasonably necessary for the accomplishment of religious or charitable purposes**. The integrated activities as a whole must be examined in determining the tax status of property" *San Francisco Boys' Club, Inc. v. Mendocino Cnty.*, 254 Cal. App. 2d 548, 552-53 (Ct. App. 1967) (emphasis added), citing *Serra Retreat v. County of L.A.*, 221 P.2d 59, 61 (1950), following *Cedars of Lebanon Hospital v. County of Los Angeles*, 221 P.2d 31 (1950). See also, *Y.M.C.A. v. County of L.A.*, 221 P.2d 47 (1950); *Fredericka Home v. County of San Diego*, 221 P.2d 68 (1950); *Sarah Dix Hamlin School v. City of San Francisco*, 221 Cal. App. 2d 336, 342 (1963); *Samarkand of Santa Barbara, Inc. v. County of Santa Barbara*, 216 Cal. App. 2d 341 (1963); *Saint Germain Foundation v. County of Siskiyou*, 212 Cal. App. 2d 911, 915, 917-18 (1963); *Nat. Charity League, Inc. v. County of L.A.*, 164 Cal. App. 2d 241, 245-47 (1958); *Fellowship of Humanity v. Co. of Alameda*, 315 P.2d 394 (1957); *Church Divinity Sch. v. County of Alameda*, 314 P.2d 209 (1957); *House of Rest v. County of Los Angeles*, 312 P.2d 392 (1957); *St. Francis Hosp. v. City & County of S.F.*, 290 P.2d 275 (1955); *Stockton Civic Theatre v. Board of Supervisors*, 423 P.2d 810 (1967); *Westminster Memorial Park v. County of Orange*, 354 P.2d 247 (1960); and *Sutter Hospital v. City of Sacramento*, 244 P.2d 390 (1952).

"In the *Cedars of Lebanon Hospital* case the majority opinion discussed a tennis court which was acknowledgedly of a reasonable cost and size in relationship to the cost and size of the hospital. The opinion states: 'Perhaps it may not be said that such recreational facility, in its use by either patients or essential personnel, is indispensable to the accomplishment of hospital purposes; but **absolute indispensability does not commend itself as an appropriate test, and it finds no support in the authorities**'." *San Francisco Boys' Club*, 254 Cal. App. 2d at 554 (emphasis added).

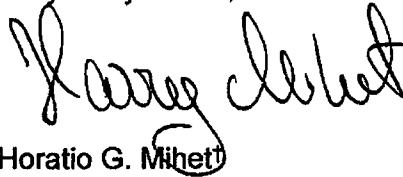
These authorities demonstrate that any unimproved or undeveloped portion of the Property that is contiguous to the Church Sanctuary is equally exempt from taxation as the Sanctuary itself, because the entire Property is owned by the Church and used as a whole exclusively for religious worship.

Whatever the grounds, the County's taxation of the Church Property is improper and unlawful. **We hereby request that the County refund all property taxes assessed on the Property and paid by the Church between 2002 and 2015. We also request your confirmation that, going forward, the entire Property will be recognized and treated as exempt.**

I appreciate your attention to this matter and response on or before January 8, 2016. Should you have any questions or need additional information, please do not hesitate to contact me.

Sending Seasonal Salutations, I am

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Horatio G. Mihett". The signature is fluid and cursive, with the first name being the most prominent.

Horatio G. Mihett

Enclosures as stated.

CC VIA EMAIL

Riverside County Board of Supervisors:

Kevin Jeffries
John Tavaglione
Chuck Washington
John Benoit
Marion Ashley

EXHIBIT A

Peter Aldana , County Assessor

General Information

APN: 143-300-001
Situs Address: 10750 COCHRAN AVE RIVERSIDE CA 92505-3006
Mailing Address: 10750 COCHRAN AVE RIVERSIDE CA 92505
Legal Description: 2.48 ACRES IN POR LOT 1 BLK 54 MB 011/04

Use Type: COMMERCIAL
Tax Rate Area: 009-175



Assessment

Year Assd: 2015
Land: \$184,373
Structure(s): \$513,946
Other:
Total Land and Improv: \$698,319
HO Exempt: N
Exemption Amt: \$606,133

Property Characteristics

Bedrooms: 4
Baths: 2
Bldg/Liv Area: 1,856
Year Built: 1961
Lot Acres: 2.480
Lot SqFt: 108,028

Recent Sale History

Document Image: [View Document](#)
Recording Date: 05/14/2002
Document #: 0251319
Transfer Amount:



© 2015 Google Imagery, 2015 County of San Bernardino, DigitalGlobe, U.S. Geological Survey, USDA Farm Service Agency

**The information provided here is deemed reliable, but is not guaranteed.

EXHIBIT B

20 05 RELIGIOUS EXEMPTION
CLAIM FOR EXEMPTION FROM PROPERTY TAXES
UNDER SECTIONS 4(b), 5, AND 6 OF ARTICLE XIII OF THE
CONSTITUTION OF THE STATE OF CALIFORNIA AND
SECTIONS 206.1, 207, 207.1, 214.4, 257, AND 257.1 OF THE REVENUE AND TAXATION CODE

(See also sections 251, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.
(Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of the Religious Exemption.)

ONCE GRANTED, THE EXEMPTION REMAINS IN EFFECT UNTIL TERMINATED.

State of California, County of Riverside

FURDUI CONSTANTIN _____ states:
(name of person making claim)

- That as Secretary _____
(title, such as president, etc.)
- of the Romanian Apostolic Pentecostal Church of Riverside _____
(corporate or organization name of church)
- the mailing address of which is 10241 Selkirk ave, Riv. CA. 92503 _____
(give complete address including zip code)
- the location of the property of which is 10750 Cochran Ave, Riv. CA. 92503 _____
(give complete address including zip code)
- that I make this claim for religious exemption on behalf of this organization beginning with the 20 05 - 20 06 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);
- that all buildings, equipment, and land claimed as exempt are used exclusively for religious purposes; or that any building in the course of construction is intended to be used solely for religious purposes;
- that the land claimed as exempt is required for the convenient use of said buildings;
- that the property is owned by an entity organized and operating exclusively for religious purposes;
- that the entity is nonprofit;
- that no part of the net earnings inures to the benefit of any private individual;
- that all real property owned by or leased to the church, upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

| FOR ASSESSOR'S USE ONLY | |
|---|--------------------|
| Received by _____ <small>(Assessor's designee)</small> | |
| of _____ <small>(county or city)</small> | <u>AUG 24 2006</u> |

Whom should we contact during normal business hours for additional information? . . .

NAME FURDUI CONSTANTIN

ADDRESS (street, city, state, zip code) 10241 Selkirk ave Riv. CA. 92503

DAYTIME PHONE NUMBER (951) 358-0298

CERTIFICATION

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 PERSON MAKING CLAIM _____ DATE 8-1-06

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
This exemption claim is a public record and is subject to public inspection.

GENERAL INFORMATION

Church that owns its own property and operates its own preschool, nursery school, kindergarten, elementary/secondary school, or both schools of collegiate grade and schools of less than collegiate grade, or operates this type of school on property which is owned by another church may file for the Religious Exemption instead of the Welfare Exemption. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

Portions of the property used for parking purposes are also exempt whether owned by the religious organization or leased to it if such parking use meets the provisions of section 206.1 of the Revenue and Taxation Code.

If any other activities are conducted on the property such as bingo, a convent or a retreat, summer camp, or if another organization uses the property (other than another church using it for religious worship or church school purposes), a Welfare Exemption claim must be filed; please contact the Assessor's office immediately. The deadline for timely filing of the Welfare Exemption claim is February 15 each year.

Although leased real property generally is not exempt under the Religious or the Welfare Exemption, leased personal property may receive the Religious Exemption. However, both leased real and personal property may qualify for the Church Exemption if used exclusively for worship and/or related parking. Contact the Assessor if your church has leased property.

QUESTIONNAIRE FOR RELIGIOUS EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for the property at this location (include all parcels).

1. Is there a sanctuary (church) on or adjacent to this property? Yes No If no, a claim for the Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property so used to be exempt.
2. If applicable, please check the appropriate box(es) for the following type schools that are being operated on this property:
 - Preschool Kindergarten Secondary school
 - Nursery school Elementary school Both secondary-college
3. Is the real property listed on this claim owned by the church? Yes No If yes:
 - a. Date acquired 05-13-2002
 - b. Date first used for church/school purposes June 2002
 If no, state the name and address of the owner _____

NOTE: If the owner is not another church, a Church or Welfare Exemption claim form must be filed (contact the Assessor).

4. Are bingo games being operated on this property? Yes No If the answer is yes, a claim for the Welfare exemption must be filed with the Assessor by February 15 each year for the property or portion of the property so used to be exempt.
 5. Is any equipment or other property at this location being leased or rented from someone else? Yes No If yes, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property.
- NOTE: This property may not be eligible for this exemption but may be eligible for the Church Exemption if used exclusively for worship (contact the Assessor).
6. Is any portion of this property used for living quarters for any person? Yes No If yes, describe that portion: _____

NOTE: Living quarters are not eligible for either the Religious Exemption or the Church Exemption.

7. Is any portion of this property vacant and/or unused? Yes No If yes, describe that portion: _____
8. Is any portion of this property being rented to, leased to, used and/or operated by some person or organization other than the claimant? Yes No If yes, describe that portion, its use, and the name and address of the lessee/operator: _____

NOTE: Property used by others may not be eligible for the Religious Exemption (contact the Assessor).

9. Has there been any new construction commenced and/or completed on this property since 12:01 a.m., January 1 last year? Yes No If yes, describe: _____
10. Has there been any change in the use of this property since 12:01 a.m., January 1 last year? Yes No If yes, describe: _____

11.

2006 RELIGIOUS EXEMPTION
CLAIM FOR EXEMPTION FROM PROPERTY TAXES
UNDER SECTIONS 4(b), 5, AND 6 OF ARTICLE XIII OF THE
CONSTITUTION OF THE STATE OF CALIFORNIA AND
SECTIONS 206.1, 207, 207.1, 214.4, 257, AND 257.1 OF THE REVENUE AND TAXATION CODE

(See also sections 251, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.
(Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of the Religious Exemption.)

ONCE GRANTED, THE EXEMPTION REMAINS IN EFFECT UNTIL TERMINATED.

State of California, County of Riverside

FURDUI CONSTANTIN _____ states:
(name of person making claim)

- That as Secretary _____
(title, such as president, etc.)
- of the Romanian Apostolic Pentecostal Church of Riverside _____
(corporate or organization name of church)
- the mailing address of which is 10241 Sel Kirk ave, Riv. CA. 92503 _____
(give complete address including zip code)
- the location of the property of which is 10750 Cochran Ave, Riv. CA. 92503 _____
(give complete address including zip code)
- that I make this claim for religious exemption on behalf of this organization beginning with the 2006 - 2007 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);
- that all buildings, equipment, and land claimed as exempt are used exclusively for religious purposes; or that any building in the course of construction is intended to be used solely for religious purposes;
- that the land claimed as exempt is required for the convenient use of said buildings;
- that the property is owned by an entity organized and operating exclusively for religious purposes;
- that the entity is nonprofit;
- that no part of the net earnings inures to the benefit of any private individual;
- that all real property owned by or leased to the church, upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

| FOR ASSESSOR'S USE ONLY | |
|-------------------------|---|
| Received by | |
| of | <u>AUG 24 2006</u> <small>(city or county)</small> |
| on | |

Whom should we contact during normal business hours for additional information? . . .

FURDUI CONSTANTIN
ADDRESS (street, city, state, zip code)
10241 Sel Kirk ave.
Riv. CA. 92503
DAYTIME PHONE NUMBER
(951) 358-0298

CERTIFICATION

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 PERSON MAKING CLAIM

DATE

[Signature]

8-1-06

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.

This exemption claim is a public record and is subject to public inspection.

[Handwritten initials]

GENERAL INFORMATION

A church that owns its own property and operates its own preschool, nursery school, kindergarten, elementary/secondary school, or both schools of collegiate grade and schools of less than collegiate grade, or operates this type of school on property which is owned by another church may file for the Religious Exemption instead of the Welfare Exemption. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

Portions of the property used for parking purposes are also exempt whether owned by the religious organization or leased to it if such parking use meets the provisions of section 206.1 of the Revenue and Taxation Code.

If any other activities are conducted on the property such as bingo, a convent or a retreat, summer camp, or if another organization uses the property (other than another church using it for religious worship or church school purposes), a Welfare Exemption claim must be filed; please contact the Assessor's office immediately. The deadline for timely filing of the Welfare Exemption claim is February 15 each year.

Although leased real property generally is not exempt under the Religious or the Welfare Exemption, leased personal property may receive the Religious Exemption. However, both leased real and personal property may qualify for the Church Exemption if used exclusively for worship and/or related parking. Contact the Assessor if your church has leased property.

QUESTIONNAIRE FOR RELIGIOUS EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for the property at this location (include all parcels).

1. Is there a sanctuary (church) on or adjacent to this property? Yes No If no, a claim for the Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property so used to be exempt.
2. If applicable, please check the appropriate box(es) for the following type schools that are being operated on this property:
 Preschool Kindergarten Secondary school
 Nursery school Elementary school Both secondary-college
3. Is the real property listed on this claim owned by the church? Yes No If yes:
 a. Date acquired 05-13-2002
 b. Date first used for church/school purposes June 2002
 If no, state the name and address of the owner _____

NOTE: If the owner is not another church, a Church or Welfare Exemption claim form must be filed (contact the Assessor).

4. Are bingo games being operated on this property? Yes No If the answer is yes, a claim for the Welfare exemption must be filed with the Assessor by February 15 each year for the property or portion of the property so used to be exempt.
5. Is any equipment or other property at this location being leased or rented from someone else? Yes No If yes, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property.
 NOTE: This property may not be eligible for this exemption but may be eligible for the Church Exemption if used exclusively for worship (contact the Assessor).
6. Is any portion of this property used for living quarters for any person? Yes No If yes, describe that portion: _____

NOTE: Living quarters are not eligible for either the Religious Exemption or the Church Exemption.

7. Is any portion of this property vacant and/or unused? Yes No If yes, describe that portion: _____
8. Is any portion of this property being rented to, leased to, used and/or operated by some person or organization other than the claimant? Yes No If yes, describe that portion, its use, and the name and address of the lessee/operator: _____

NOTE: Property used by others may not be eligible for the Religious Exemption (contact the Assessor).

9. Has there been any new construction commenced and/or completed on this property since 12:01 a.m., January 1 last year? Yes No If yes, describe: Parking Lot
10. Has there been any change in the use of this property since 12:01 a.m., January 1 last year? Yes No If yes, describe: _____

LARRY W. WARD, COUNTY OF RIVERSIDE
ASSESSOR - COUNTY CLERK - RECORDER
PO BOX 12004, RIVERSIDE CA 92502-2204
(951) 486-8919 www.riversideacr.com

Parcel Numbers or
Legal Description _____
143-300-051-2

Religious

2006 CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS
3(f), 4(d), AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE
STATE OF CALIFORNIA AND SECTIONS 206, 206.1, 206.2, AND 256
OF THE REVENUE AND TAXATION CODE

(See also sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.
(Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of the Church Exemption.)

State of California, County of Riverside

NARCIS FLAVIUS COSA

(name of person making claim)

states:

1. That as SECRETARY
(title, such as president, etc.)
2. of the ROMANIAN CHURCH PENTECOSTAL & APOSTOLIC
(corporate or organization name of church)
3. the mailing address of which is 10750 COCHRAN AVE, RIVERSIDE CA 92505
(give complete address including zip code)
4. the location of the property of which is 10750 COCHRAN AVE, RIVERSIDE, CA 92505
(give complete address including zip code)
5. that I make this claim for church exemption on behalf of this organization for the 2006 - 2007 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);
6. that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of construction is intended to be used solely for religious worship;
7. that the land claimed as exempt is required for the convenient use of these buildings;
8. that all real property used by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes. Leased property used for parking purposes is eligible for exemption only if the congregation of the church, religious congregation, or sect is no greater than 500 members.

| | |
|-------------------------------------|--------------------------------------|
| FOR ASSESSOR'S USE ONLY | |
| RECEIVED | |
| Received by _____ | <small>(Assessor's designee)</small> |
| <u>FEB 15 2007</u> | |
| of _____ | <small>(county or city)</small> |
| on <u>RIVERSIDE COUNTY ASSESSOR</u> | <small>(state)</small> |

Whom should we contact during normal business hours for additional information?

NAME NARCIS F. COSA

ADDRESS (street, city, state, zip code) 244 EAST 21st ST. SAN BERNARDINO, CA 92404

DAYTIME PHONE NUMBER (951) 760 4552

CERTIFICATION

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.

THE QUESTIONS OF THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
This exemption claim is a public record and is subject to public inspection.

QUESTIONNAIRE FOR CHURCH EXEMPTION

Answer each question below; give as much detail as you consider necessary to support your claim for exemption for this property. Leased property may also be exempt if listed under line 3 or 9 below; if leased property is listed below, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

- 1. Uses of Property:
a. Date the property was first used by the claimant
b. State all uses of the real estate described on the front of the form (describe by parcel if there is more than one parcel)

- 2. Schools
a. Is an elementary and/or secondary school being operated at this location? [] Yes [X] No
b. Is a children's day care center being operated at this location (a children's day care center includes licensed nursery schools, preschools and infant care centers)? [] Yes [X] No

Note: If the answer is yes to 2a or 2b above, the property is not eligible for the church exemption. If the property is both owned and operated by the church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade (grades 1 - 12), or for the purposes of both schools of collegiate grade and schools of less than collegiate grade, the claimant may qualify for the RELIGIOUS EXEMPTION. The religious exemption has a "one-time filing" provision and should be filed by February 15; contact the Assessor. The claimant may wish instead to annually file by February 15 for the WELFARE EXEMPTION.

- 3. Is the real property listed on this claim owned by the church? [X] Yes [] No If no, state the name and address of the

Is leased property, if any, used by the church for parking purposes? [] Yes [X] No
If yes, is the congregation of the church, religious denomination, or sect greater than 500 members? [] Yes [] No
If yes, the property, or portion thereof, so used is not eligible for exemption.

Note: The benefit of a property tax exemption must inure to the church; if the lease or rental agreement does not specifically provide that the church exemption is taken into account in fixing the terms of agreement, the church shall receive a reduction in rental payments, or a refund of such payments, if paid, for each month of occupancy (or use), or portion thereof, during the fiscal year equal to one-twelfth of the property taxes not paid during such fiscal year by reason of the church exemption.

- 4. Are bingo games being operated on this property? [] Yes [X] No If the answer is yes, a claim for the WELFARE EXEMPTION must be filed with the Assessor by February 15 each year for the property or portion of the property so used to be exempt.
5. Is any portion of this property used for living quarters for any person? [] Yes [X] No If yes, describe that portion: _____

Note: Living quarters are not eligible for the Church Exemption or the Religious Exemption; certain living quarters may be exempt under the Welfare Exemption. (Contact the Assessor.)

- 6. Is any portion of this property vacant and/or unused? [] Yes [] No If yes, describe that portion: _____

- 7. Has any portion of this property been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., January 1 last year? [] Yes [X] No If yes, describe that portion, its use, and the number of

Note: Property used by others (except for worship only) is not eligible for the Church Exemption. It may be exempt if the claimant (owner) and the user/operator both file a claim for the Welfare Exemption. (Contact the Assessor.)

- 8. Has there been any change in the use of the property or any construction commenced and/or completed on this property since 12:01 a.m., January last year? [X] Yes [] No If yes, describe: REMODELING OF THE SANCTUARY + PARKING LOT

- 9. Is any equipment or other property at this location being leased or rented from someone else? [] Yes [X] No If yes, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not used exclusively for religious worship, please state the other uses of the property: _____

- 10. REMARKS: CHURCH INAUGURATION BEGAN THE SECOND WEEK OF JUNE.

LARRY W. WARD, COUNTY OF RIVERSIDE
ASSESSOR - COUNTY CLERK - RECORDER
PO BOX 12064, RIVERSIDE CA 92502-2204
(951) 486-6919 www.riversideacr.com

Parcel Numbers or
Legal Description _____

143-300-001-2

Conf of Religious
20 ~~06~~ CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS
3(f), 4(d), AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE
STATE OF CALIFORNIA AND SECTIONS 206, 206.1, 206.2, AND 256
OF THE REVENUE AND TAXATION CODE

(See also sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15, 2007.
(Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of the Church Exemption.)

RECEIVED
FEB 15 2007
RIVERSIDE COUNTY ASSESSOR

State of California, County of Riverside

NARCIS FLAVIUS COSA

(name of person making claim)

states:

- That as SECRETARY
(title, such as president, etc.)
- of the ROMANIAN CHURCH PENTECOSTAL & APOSTOLIC
(corporate or organization name of church)
- the mailing address of which is 10750 COCHRAN AVE, RIVERSIDE CA 92505
(give complete address including zip code)
- the location of the property of which is 10750 COCHRAN AVE, RIVERSIDE, CA 92505
(give complete address including zip code)
- that I make this claim for church exemption on behalf of this organization for the 2006-2007 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);
- that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of construction is intended to be used solely for religious worship;
- that the land claimed as exempt is required for the convenient use of these buildings;
- that all real property used by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes. Leased property used for parking purposes is eligible for exemption only if the congregation of the church, religious congregation, or sect is no greater than 500 members.

| | |
|-------------------------|--|
| FOR ASSESSOR'S USE ONLY | |
| RECEIVED | |
| Received by _____ | <u>FEB 13 2007</u> <small>(Assessor's designee)</small> |
| of _____ | <small>(county or city)</small> |
| on _____ | <u>RIVERSIDE COUNTY ASSESSOR</u> <small>(date)</small> |

Whom should we contact during normal business hours for additional information?

NAME NARCIS F. COSA

ADDRESS (street, city, state, zip code) 244 EAST 21st ST. SAN BERNARDINO, CA 92404

DAYTIME PHONE NUMBER (951) 760 4552

CERTIFICATION

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 PERSON MAKING CLAIM Cosa Narcis F TITLE CHURCH SECRETARY DATE 10/25/07

THE QUESTIONS OF THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
This exemption claim is a public record and is subject to public inspection.

QUESTIONNAIRE FOR CHURCH EXEMPTION

Answer each question below; give as much detail as you consider necessary to support your claim for exemption for this property. Leased property may also be exempt if listed under line 3 or 9 below; if leased property is listed below, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

1. Uses of Property:

- a. Date the property was first used by the claimant
b. State all uses of the real estate described on the front of the form (describe by parcel if there is more than one parcel)

2. Schools

- a. Is an elementary and/or secondary school being operated at this location?
b. Is a children's day care center being operated at this location (a children's day care center includes licensed nursery schools, preschools and infant care centers)?

Note: If the answer is yes to 2a or 2b above, the property is not eligible for the church exemption. If the property is both owned and operated by the church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade (grades 1 - 12), or for the purposes of both schools of collegiate grade and schools of less than collegiate grade, the claimant may qualify for the RELIGIOUS EXEMPTION. The religious exemption has a "one-time filing" provision and should be filed by February 15; contact the Assessor. The claimant may wish instead to annually file by February 16 for the WELFARE EXEMPTION.

- 3. Is the real property listed on this claim owned by the church? If no, state the name and address of the owner:

Is leased property, if any, used by the church for parking purposes?
If yes, is the congregation of the church, religious denomination, or sect greater than 500 members?
If yes, the property, or portion thereof, so used is not eligible for exemption.

Note: The benefit of a property tax exemption must inure to the church; if the lease or rental agreement does not specifically provide that the church exemption is taken into account in fixing the terms of agreement, the church shall receive a reduction in rental payments, or a refund of such payments, if paid, for each month of occupancy (or use), or portion thereof, during the fiscal year equal to one-twelfth of the property taxes not paid during such fiscal year by reason of the church exemption.

- 4. Are bingo games being operated on this property?
5. Is any portion of this property used for living quarters for any person? If yes, describe that portion:

Note: Living quarters are not eligible for the Church Exemption or the Religious Exemption; certain living quarters may be exempt under the Welfare Exemption. (Contact the Assessor.)

- 6. Is any portion of this property vacant and/or unused? If yes, describe that portion:

- 7. Has any portion of this property been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., January 1 last year? If yes, describe that portion, its use, and the number of hours per week of such use:

Note: Property used by others (except for worship only) is not eligible for the Church Exemption. It may be exempt if the claimant (owner) and the user/operator both file a claim for the Welfare Exemption. (Contact the Assessor.)

- 8. Has there been any change in the use of the property or any construction commenced and/or completed on this property since 12:01 a.m., January last year? If yes, describe:
REMODELING OF THE SANCTUARY + PARKING LOT

- 9. Is any equipment or other property at this location being leased or rented from someone else? If yes, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not used exclusively for religious worship, please state the other uses of the property:

- 10. REMARKS: CHURCH INAUGURATION BEGAN THE SECOND WEEK OF JUNE, 2006

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)**
(Section 257.1, Revenue and Taxation Code)

If you do not return this notice, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exemption activity.

Location of Property (if other than mailing address)

143300001-2
ROMANIAN CHURCH PENTECOSTAL & APOSTOLIC
246 E 21ST ST
SAN BERNARDINO CA, 92404

To all persons who have received a Religious Exemption for the 2007 - 2008 fiscal year.

Question: Will the property to which the exemption applies in the 2007-2008 fiscal year continue to be used exclusively for religious purposes in the 2008-2008 fiscal year?

Yes

No

Signature: Cora Naris J.

Title: CHURCH SECRETARY

Telephone No.: 951 760-4557

Email Address (optional): MFORITAI@YAHOO.

COM

2008 08 20

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)**
(Section 257.1, Revenue and Taxation Code)

If you do not return this notice, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exemption activity.

143300001-2
ROMANIAN APOSTOLIC PENTECOSTAL CH OF RIV
246 E 21ST ST
SAN BERNARDINO CA, 92404

Location of Property (if other than mailing address)

10750 Cochran
Rd. 92503

To all persons who have received a Religious Exemption for the 2008 - 2009 fiscal year.

Question: Will the property to which the exemption applies in the 2008-2009 fiscal year continue to be used exclusively for religious purposes in the 2009-2010 fiscal year?

Yes

No

Signature: C. [Signature]

Title: Treasurer

Telephone No.: (951) 358-0298

Email Address (optional): _____

RECEIVED

JAN 23 2009

RIVERSIDE COUNTY ASSESSOR

BOE-267-SNT REV. 11 (8-07)

APN(s): 143300001-2

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)**
(Section 257.1, Revenue and Taxation Code)

If you do not return this notice, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exemption activity.

143300001-2
ROMANIAN APOSTOLIC PENTECOSTAL CH OF RIV
246 E 21ST ST
SAN BERNARDINO CA, 92404

Location of Property (if other than mailing address)

To all persons who have received a Religious Exemption for the 2009- 2010 fiscal year.

Question: Will the property to which the exemption applies in the 2009-2010 fiscal year continue to be used exclusively for religious purposes in the 2010 2011 fiscal year?

Yes No

Signature: O. [Handwritten Signature]

Title: Church board member

Telephone No.: (951) 358-0798

Email Address (optional): _____

JAN 23 2010

BOE-267-SNT REV. 14 (08-10)

APN(s):14330001-2

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)**
(Section 257.1, Revenue and Taxation Code)

If you do not return this notice, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exemption activity.

143300001-2
ROMANIAN APOSTOLIC PENTECOSTAL CH OF RIV
10750 COCHRAN AVE
RIVERSIDE CA, 92505

Location of Property (if other than mailing address)

To all persons who have received a Religious Exemption for the 2010-2011 fiscal year.

Question: Will the property to which the exemption applies in the 2011-12 fiscal year continue to be used exclusively for religious purposes in the 2011-2012 fiscal year?

Yes No

Signature: *[Handwritten Signature]*

Title: Board member

Telephone No.: (951) 358 0298

Email Address (optional): _____

RECEIVED

JAN 12 2011

RIVERSIDE COUNTY ASSESSOR

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)**
(Section 257.1, Revenue and Taxation Code)

If you do not return this notice, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exemption activity.

143300001-2
ROMANIAN APOSTOLIC PENTECOSTAL CH OF RIV
10750 COCHRAN AVE
RIVERSIDE CA, 92505

Location of Property (if other than mailing address)

To all persons who have received a Religious Exemption for the 2011-12 fiscal year.

Question: Will the property to which the exemption applies in the 2011-12 fiscal year continue to be used exclusively for religious purposes in the 2012-13 fiscal year?

Yes No

Signature: *C. [Signature]*

Title: *Board member*

Telephone No.: *(951) 358-0298*

Email Address (optional): _____

RECEIVED

FEB 15 2012

ASSESSOR-CLERK RECORDER

RELIGIOUS EXEMPTION

This claim is filed for fiscal year 20 13 - 20 14 .
(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

LARRY W. WARD, COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER
PO BOX 12004, RIVERSIDE, CA 92502-2204
(951) 413-2890 www.riversideacr.com

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

ROMANIAN APOSTOLIC PENTECOSTAL CH OF
RIV
10750 COCHRAN AVE
RIVERSIDE CA, 92505

| | |
|--|---|
| FOR ASSESSOR'S USE ONLY | |
| Received by: RECEIVED <small>(Assessor's Designator)</small> | |
| of _____ <small>(county or city)</small> | FEB 06 2013 <small>(date)</small> |
| ASSESSOR-CLERK RECORDER | |

IDENTIFICATION OF APPLICANT

CORPORATE OR ORGANIZATION NAME OF CHURCH

dba LOCAL CHURCH NAME

MAILING ADDRESS

10750 COCHRAN AVE

CITY, STATE, ZIP CODE

RIVERSIDE CA 92505

CORPORATE ID (IF ANY)

WEBSITE ADDRESS (IF ANY)

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET)

10750 COCHRAN AVE

CITY, COUNTY, ZIP CODE

RIVERSIDE CA 92505

ASSESSOR'S PARCEL NUMBER
143300001-2

1. Is this real property owned by the church? Yes No

(a) If Yes, enter the date the property was acquired: 5-13-2002 Enter date first used for church/school purposes: 6-1-2002

(b) If No, provide the name and address of the owner: _____

Note: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.

2. Please check the following, if applicable:

- (a) The property is owned by an entity organized and operating exclusively for religious purposes.
- (b) The entity is a nonprofit organization
- (c) No part of the net earnings inures to the benefit of any private individual.

USE OF PROPERTY

3. Are all buildings, equipment, and land claimed used exclusively for religious purposes?

Yes No If No, explain: _____

4. Is there any portion of the property currently under construction?

(a) Yes No If Yes, is that property intended to be used solely for religious purposes? Yes No

(b) Date(s) of construction: _____

(c) Please describe new construction activity: _____

5. Has any new construction been completed on this property since January 1, 12:01 a.m. last year?

Yes No If Yes, provide the date of completion: _____

(a) Date the new construction was put to exempt use: _____

(b) Describe the use of this property: The property is use for Religious Activity only.

6. Does the real property include property used for parking purposes?

Yes No

If Yes, is all real property owned by or leased to the church, upon which exemption is claimed for parking purposes, necessarily and reasonably required for parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes? Yes No

Note: Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

7. Is there a sanctuary (church) on or adjacent to this property?

Yes No

If No, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.

8. Check, as applicable, the type(s) of schools being operated on this property.

Preschool Kindergarten Secondary school
 Nursery school Elementary school Both secondary and college

9. Are bingo games being operated on this property?

Yes No

If Yes, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.

10. Is any equipment or other property at this location being leased or rented from someone else?

Yes No

If Yes, list in the remarks section the name and address of the owner, and the type, make, model, and serial number of the property.

Note: Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes.

11. Is any portion of this property used for living quarters for any person?

Yes No If Yes, describe:

Note: Living quarters are not eligible for either the Religious Exemption or the Church Exemption. The property may be eligible for the Welfare Exemption - contact the Assessor.

12. Is any portion of this property vacant and/or unused?

Yes No If Yes, describe:

13. Is any portion of this property being rented to, leased to, used and/or operated by a person or organization other than the claimant?

Yes No

If Yes, describe that portion, its use, and provide the name and address of the lessee/operator:

14. Has there been any change in the use of this property since 12:01 a.m., January 1 of last year?

Yes No If Yes, describe:

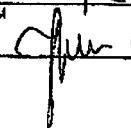
15. Remarks.

Whom should we contact during normal business hours for additional information?

| | | | |
|-------------------|-----------------|---------------|-----------|
| NAME | EDUARD A. VULPE | TITLE | Secretary |
| DAYTIME TELEPHONE | (760) 288-6142 | EMAIL ADDRESS | |

CERTIFICATION

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

| | | | |
|----------------------------------|---|-------|-----------|
| NAME OF PERSON MAKING CLAIM | Eduard A. Vulpe | TITLE | Secretary |
| SIGNATURE OF PERSON MAKING CLAIM |  | DATE | 02/02/13 |

BOE-267-SNT REV. 17 (05-13)

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)**

(Section 257.1 of the Revenue and Taxation Code)

If you do not return this card, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exempt activity.

NAME AND MAILING ADDRESS

ROMANIAN APOSTOLIC PENTECOSTAL CH OF RIV
10750 COCHRAN AVE
RIVERSIDE CA, 92505

APN(s) 143300001-2

LOCATION OF PROPERTY (if other than mailing address)
10750 COCHRAN AVE

RIVERSIDE CA, 92505

To all persons who have received a Religious Exemption for the 2013-2014 fiscal year.

QUESTION: Will the property to which the exemption applies in the 2013-2014 fiscal year continue to be used exclusively for religious purposes in the 2014-2015 fiscal year?

Yes No

SIGNATURE

TITLE

TELEPHONE NUMBER (8 a.m. - 5 p.m.)

(760) 288-6142

EMAIL ADDRESS (optional)

BOE-267-SNT (CARD)

BOE-267-SNT REV. 18 (05-14)

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)**

(Section 257.1 of the Revenue and Taxation Code)

If you do not return this card, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exempt activity.

NAME AND MAILING ADDRESS

ROMANIAN APOSTOLIC PENTECOSTAL CH OF RIV
10750 COCHRAN AVE
RIVERSIDE CA, 92505

APN(s)

143300001-2

LOCATION OF PROPERTY (if other than mailing address)

10750 COCHRAN AVE

RIVERSIDE CA, 92505

To all persons who have received a Religious Exemption for the 2014-2015 fiscal year.

QUESTION: Will the property to which the exemption applies in the 2014-2015 fi year continue to be used exclusively for religious purposes in the 2015-2016 fiscal year?

Yes No

SIGNATURE



TITLE

Senior Minister

TELEPHONE NUMBER (8 a.m. - 5 p.m.)

(662) 373 3364

EMAIL ADDRESS

gabecovca@ccr.org

BOE-267-SNT (CARD)

**COUNTY OF RIVERSIDE
OFFICE OF THE ASSESSOR**

**COUNTY
ADMINISTRATIVE
CENTER**

4080 Lemon Street, 6th Floor
P. O. Box 12004
Riverside, CA 92502-2204
(909) 275-6200

February 23, 2004

Furdui Constantin
Romanian Apostolic Church
10241 Selkirk St.
Riverside, Ca. 92503

Claim for Religious Exemption on Apr 143-300-001-2

Dear Mr. Constantin:

This letter is in reply to your religious exemption claim form dated November 18, 2003. A field inspection of the above referenced property was made on February 19, 2004. It is the finding of this office that the property is not adjacent to a church and band practice is not equivalent to religious worship. Therefore, the exemption is denied.

If you have any further questions, please phone the exemption office at (909) 486-7480.

Very truly yours,

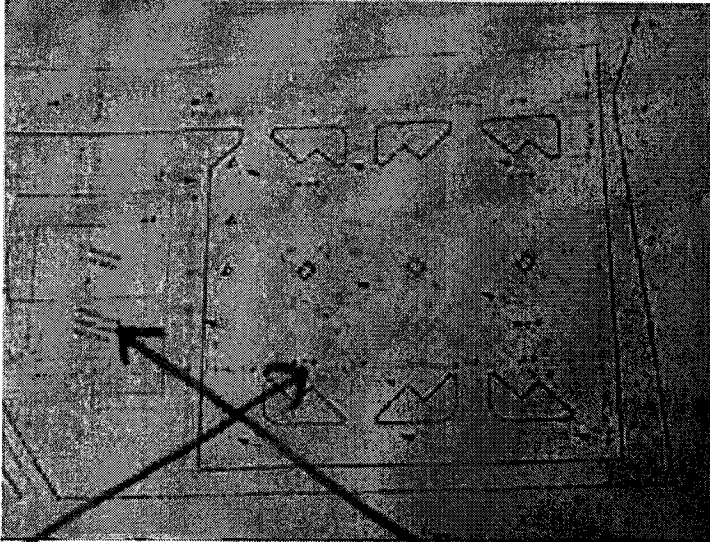
Ginny DeVoe
Ginny DeVoe

Senior Appraiser
Welfare Exemptions

Gary L. Orso, Assessor

Rex L. Jackson, Assistant

143300001-2, Field Inspection, 05/27/2004, #351



Plans for expansion – includes sanctuary & addl parking



Interior-used for bible study, choir/band practice



Vacant land – no religious use



Vacant land -- no religious use

SUPFLAGS 143300001-2 CHG 5 DATE: 10/24/07 TIME: 13:39:08

| ASSESSMENTS | 051825420-7 | 51825421-8 | 052637450-0 | 000 0000-0 |
|--------------|--------------|--------------|-------------|------------|
| EFF DATE | 05/01/2002 | 05/14/2002 | 06/16/2006 | 01/1/2007 |
| CONVEY NO. | 0230080 | 0251319 | 9999999 | 0000000 |
| NSA DATE | 07/01/2003 | 07/01/2003 | | |
| STATUS | C 08/07/2003 | C 08/07/2003 | | |
| YEAR1 | -- 2001 -- | -- 2001 -- | -- 2006 -- | -- 2006 -- |
| NFTV | 260,000 | 260,000 | 349,612 | 349,612 |
| RV | 441,696 | 441,696 | 281,062 | 281,062 |
| PTS | 0 | -181,696 | 0 | 68,550 |
| PNTS | 0 | 0 | 0 | 0 |
| SUPL VALUE | -181,696 | 0 | 68,550 | N/A |
| EXMPS | | | | N/A |
| YEAR2 | -- 2002 -- | -- 2002 -- | | -- 2007 -- |
| NFTV | 260,000 | 260,000 | | 356,604 |
| RV | 450,529 | 450,529 | | 356,604 |
| PTS | 0 | -190,529 | | 0 |
| PNTS | 0 | 0 | | 0 |
| SUPL VALUE | -190,529 | 0 | | N/A |
| EXMPS | | | | N/A |
| SET FLAG | | | E | |
| DEL FLAG (Y) | | | | |
| SEC/UNS/PRO | --UNS/PRO-- | --SEC/PRO-- | --- SEC --- | ----- |

*** TRANSACTION COMPLETED ***

10/24/07

spoke to Cosa. Told him we would be exempting a portion of the fund & 100% of 8th for 2006 & 2007. Fund not 100% in use. Told him to check to T.C. website about 12/1. To see if correction done. Then he can pay that amt. He will call then if he has any other questions. 215

MIORITAI@YAHO.COM



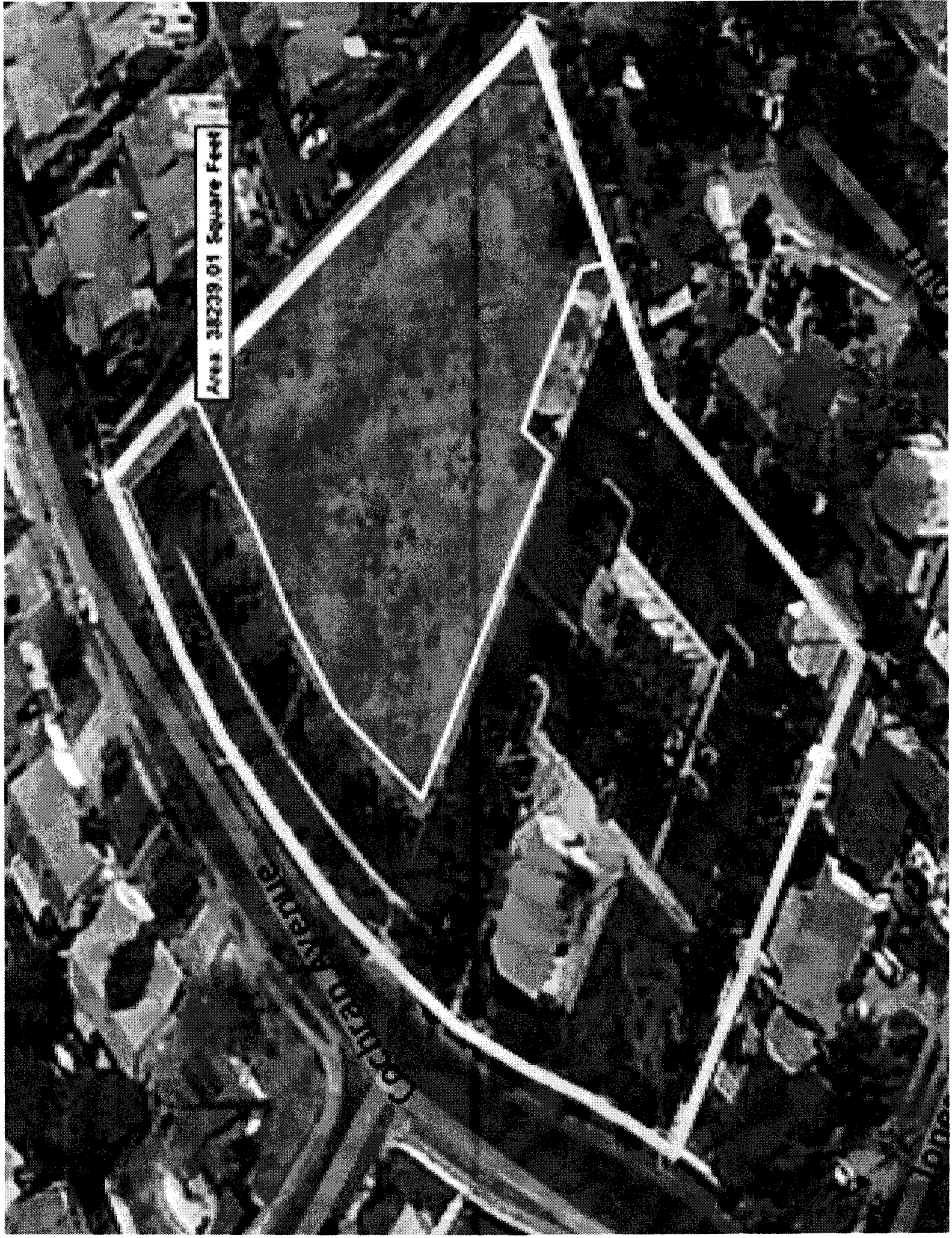
1/9/07 368
143-300-001-2

Area 30239.01 Square Feet

Georgetown Avenue

1110

1000





OFFICE OF
CLERK OF THE BOARD OF SUPERVISORS
DIVISION OF ASSESSMENT APPEALS
1st FLOOR, COUNTY ADMINISTRATIVE CENTER
P.O. BOX 1628
RIVERSIDE, CA 92502-1628
Office: (951) 955-9688
FAX: (951) 955-1409

KECIA HARPER-IHEM
CLERK OF THE BOARD

AGNES KODA
DEPUTY CLERK OF THE BOARD

June 7, 2016

TABOR ROMANIAN APOSTOLIC PENTECOSTAL CHURCH OF RIVERSIDE
C/O LIBERTY COUNSEL
ATTN: HORATIO G. MIHET
P O BOX 540774
ORLANDO, FL 32854-0774

Assessor's Parcel No: 143-300-001
Tax years: 2002 through 2015

Dear HORATIO G. MIHET:

On December 30, 2015 the Assessor – County Clerk – Recorder received an email with attached request for refund from Horatio Mihet, an attorney with Liberty Counsel on behalf of Tabor Romanian Apostolic Pentecostal Church of Riverside.

The County has completed its review of your claim(s) for refund of taxes and/or penalties you filed with us on or about December 22, 2015.

Your claim(s) was reviewed by the County of Riverside Board of Supervisors. Based on the documentation you submitted and the Assessor's inspection of the property, the County of Riverside Board of Supervisors had determined that your claim does not meet the provisions in the Revenue and Taxation Code for granting a refund. For this reason, your claim(s) for refund is denied effective June 7, 2016.

Section 5141 of the State of California Revenue and Taxation Code allows you six months from the effective date of denial of your claim(s) to commence an action in the Superior Court to seek judicial review of this denial.

Sincerely,
Agnes Koda
Agnes Koda
Deputy Clerk of the Board

cc: Assessor and County Counsel