EF-263-R12-0617-01000162-1 BOE-263 (P1) REV. 12 (06-17)

LESSORS' EXEMPTION CLAIM

PROPERTY USED FOR FREE PUBLIC LIBRARIES AND FREE MUSEUMS, AND PROPERTY USED EXCLUSIVELY FOR PUBLIC SCHOOLS, COMMUNITY COLLEGES, STATE COLLEGES, STATE UNIVERSITIES, UNIVERSITY OF CALIFORNIA, CHURCHES, AND NONPROFIT COLLEGES

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



Phong La ALAMEDA COUNTY ASSESSOR

1221 Oak St., Rm 145 Oakland, Ca. 94612-4288 (510) 272-3787 / FAX (510) 272-3803 www.acgov.org/assessor

This claim must be filed with the Assessor by February 15

L	_ by rebitally 15.		
IDENTIFICATION OF APPLICANT			
LESSOR'S CORPORATE OR ORGANIZATION NAME			
MAILING ADDRESS	11.	\ \	
CITY, STATE, ZIP CODE			
CORPORATE ID (IF ANY)			
IDENTIFICATION OF PROPERTY			
ADDRESS OF PROPERTY (NUMBER AND STREET)	1 <i>N/IP</i>	FISCAL YEAR OF CLAIM 20 20	
CITY, COUNTY, ZIP CODE	IIVII L	ASSESSOR'S PARCEL NUMBER	
USE OF PROPERTY Check and state the	primary and incidental qualifying uses of the pr	operty.	
The exemption claim is made for the following p			
	property and the name and address of		
PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE	
Land			
☐ Buildings and Improvements			
☐ Personal Property		_	
NAME OF QUALIFYING LESSEE INSTITUTION			
MAILING ADDRESS		CITY, STATE, ZIP CODE	
	see the exclusive right to possession and use of does not require "exclusive" use.	of the property, except that for free public libraries	
	ption will be reported by the lessor on a busine	ss property statement submitted to the Assessor.	
Yes No An affidavit is attached in which be submitted by the lessor with		perty for exempt purposes. If No , the affidavit will	
	CERTIFICATION		
	der the laws of the State of California that the fo s or documents, is true and correct to the best o	pregoing and all information hereon, including any of the street of the	
SIGNATURE OF PERSON MAKING CLAIM		DATE	
NAME OF PERSON MAKING CLAIM		TITLE	
EMAIL ADDDESO		DAYTIME TELEPHONE	
EMAIL ADDRESS		DAYTIME TELEPHONE	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



INSTRUCTIONS FOR FILING LESSORS' EXEMPTION CLAIM

IMPORTANT NOTICE

A qualifying institution is one whose property is **used for** free public libraries and free museums, and for property **used exclusively for** public schools, community colleges, state colleges, state universities, University of California, churches, and nonprofit colleges.

Failure to submit the lessee's affidavit will result in denial of the exemption for the lessor. Submission of the lessee's affidavit after the date the claim form is due (for taxpayers not required to file a property statement) or after the last day for filing the lessor's property statement without penalty under section 463 of the Revenue and Taxation Code (for taxpayers required to file a property statement) will result in a portion of the exemption being denied. A Lessee's Affidavit is not required for free public library or free museum exemption.

A sample affidavit is included as page 3 of this form.

IDENTIFICATION OF APPLICANT

Enter your company or organization information.

FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2017 would enter "2017-2018" on line five of the claim; a "2016-2017" entry on a claim filed in February 2017 would signify that a late claim was being filed for the preceding fiscal year. The lease must be in effect and the property in use on lien date of the fiscal year for which the exemption is sought. Lessors' Exemptions cannot be prorated based on the commencement date of the lease.

USES OF PROPERTY

Check each of the types of property being claimed, and state the primary and incidental uses of the property.

Enter the name and address of the lessee. If additional space is required, or if more than one lessee is being listed, attach an itemized list.

Confirm, by checking the appropriate box, that the lease confers upon the lessee the **exclusive** right to possession and use of the property, except for free public libraries and free museums.

Check the appropriate box regarding property statement reporting. If you own taxable personal property in any county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not specifically requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor, regardless of aggregate cost.

Check the appropriate box to indicate whether the affidavit is attached or will be submitted with the property statement.

If the property, or a portion thereof, for which exemption is claimed is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code, property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

PROPERTY TAX BENEFITS

Property tax benefits claimed herein must be passed on to the lessee in the form of:

- (1) Reduction in rental payments (sections 202.2 and 206.2, Revenue and Taxation Code).
- (2) Refund of rental payments, if paid (sections 202.2 and 206.2, Revenue and Taxation Code).
- (3) Claim by lessee under the provisions of section 5096, Revenue and Taxation Code, for a refund of taxes paid by a lessor (section 202.2, Revenue and Taxation Code).

Note: Where the lessee files a claim for an exemption and reports leased property, such property will be allowed the exemption if used in an exempt manner.



EF-263-R12-0617-0100016

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LESSEE II	NSTITUTION		
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
Check the type of qualifying	ng exclusive use of the pro	pperty	
PUBLIC SCHOO	'L	☐ STATE UNIVERSITY	☐ NONPROFIT COLLEGE
COMMUNITY CO	OLLEGE	UNIVERSITY OF CALIFORNIA	
☐ STATE COLLEG	E	CHURCH	
NAME OF LESSOR			
MAILING ADDRESS CITY, STATE, ZIP CODE			
CITT, STATE, ZIP CODE			
COMMENCEMENT DATE OF LEASE DATE PROPERTY PUT T		XEMPT USE	
etc. Attach a separate listing in the property TYPE (REAL OR PERSONAL) Yes No The property If Yes, is the If Yes, the property Yes No The property	described herein, or a por congregation of the church operty or portion thereof so	rtion thereof, is used by a church for parking put, religious denomination, or sect greater than so used is not eligible for exemption.	rposes. 500 members? Yes No
If Yes , a cop	y of the institution's most	recent tax return filed with the Internal Revenutablishing a ratio of the unrelated business t	
		CERTIFICATION	
exemption must go to thi I certify (or declare) under per accomp	is institution by way of a re nalty of perjury under the la panying statements or docu	exemption on the above property leased to this duction in rental payments or a refund in an an aws of the State of California that the foregoing uments, is true and correct to the best of my kn	nount equal to the reduction in taxes. and all information hereon, including any
SIGNATURE OF PERSON MAKING CLA	iM		DATE
NAME OF PERSON MAKING CLAIM			TITLE
EMAIL ADDRESS			DAYTIME TELEPHONE ()

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