EF-263-R13-0522-06000153-1 BOE-263 (P1) REV. 13 (05-22)

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)



Bob Buckner Colusa County Assessor

547 Market St., Suite 101 Colusa, CA 95932 (530) 458-0450

This claim must be filed with the Assessor

	by February 15.		
L	_		
If you no longer seek an exemption at this locat	ion, check here $\ \ \ $ Sign and return this form to the Assessor. Date va	acated <u>:</u>	
IDENTIFICATION OF APPLICANT		_	
LESSOR'S CORPORATE OR ORGANIZATION NAME			
MAILING ADDRESS			
CITY, STATE, ZIP CODE			
CORPORATE ID (IF ANY)			
ADDRESS OF PROPERTY (NUMBER AND STREET)		FISCAL YEAR OF CLAIM	
ADDRESS OF PROPERTY (NUMBER AND STREET)	1 <i>/// </i>	20 - 20	
CITY, COUNTY, ZIP CODE	ASSESSOR'S P	ARCEL NUMBER	
USE OF PROPERTY √ Check and state the primary and incidental qualifying uses of the property.			
The exemption claim is made for the following p	roperty: (if there are numerous properties, please attach a list that c	learly identifies the	
	property and the name and address of the lessee)		
PROPERTY TYPE	PRIMARY USE INCID	ENTAL USE	
Land			
☐ Buildings and Improvements			
Personal Property			
NAME OF QUALIFYING LESSEE INSTITUTION			
MAILING ADDDEGO	LOTY OTATE ZID CODE		
MAILING ADDRESS	CITY, STATE, ZIP CODE		
Yes No The lease confers upon the less	see the exclusive right to possession and use of the property, except	that for free public libraries	
	does not require "exclusive" use.	that for hoo public horalice	
☐ Voc ☐ No. Property in this claim for evem	ption will be reported by the lessor on a business property statement	submitted to the Assessor	
(See instructions for property s		submitted to the Assessor.	
□ Vos □ No. An affidavit is attached in which	n the lessee declares it exclusively uses the property for exempt purpo	osos If No the affidavit will	
be submitted by the lessor with		ises. II NO , the amdavit will	
	CERTIFICATION		
	der the laws of the State of California that the foregoing and all informations or documents, is true and correct to the best of my knowledge and b		
SIGNATURE OF PERSON MAKING CLAIM	DATE		
NAME OF PERSON MAKING CLAIM	TITLE		
EMAIL ADDRESS	DAYTIME TELEPI	TUNE	

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-R13-0522-0600015

BOE-263 (P3) REV. 13 (05-22)

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LESSEE INSTITUTION				
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
Check the type of qualifying exclusive use of the pro	perty			
☐ PUBLIC SCHOOL	☐ STATE UNIVERSITY	☐ NONPROFIT COLLEGE		
☐ COMMUNITY COLLEGE	☐ COMMUNITY COLLEGE ☐ UNIVERSITY OF CALIFORNIA			
STATE COLLEGE CHURCH				
NAME OF LESSOR				
MAILING ADDRESS		A		
CITY, STATE, ZIP CODE				
COMMENCEMENT DATE OF LEASE	DATE PROPERTY PUT TO EX	EMPT USE		
The following property is leased as of January 1 of this y etc. Attach a separate listing if necessary.	SE ATTACH A COPY OF THE LEASE AGREEMENT lease. If personal property is being leased, indica	te the type, make, model, serial number,		
PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION			
Yes No The property described herein, or a portion thereof, is used by a church for parking purposes.				
If Yes , is the congregation of the church If Yes , the property or portion thereof so	, religious denomination, or sect greater than 5	00 members? Yes No		
Yes No The property, or a portion thereof, is a st		ess taxable income as defined in section		
512 of the Internal Revenue Code. If Yes , a copy of the institution's most r	ecent tax return filed with the Internal Revenue	e Service must accompany this affidavit.		
Property taxes are determined by esta income.	ablishing a ratio of the unrelated business ta	xable income to the bookstore's gross		
	CERTIFICATION			
I understand that the lessor has filed for a property tax e exemption must go to this institution by way of a red I certify (or declare) under penalty of perjury under the la accompanying statements or docu	duction in rental payments or a refund in an amo	ount equal to the reduction in taxes. and all information hereon, including any		
SIGNATURE OF PERSON MAKING CLAIM		DATE		
NAME OF PERSON MAKING CLAIM		TITLE		
FMAIL ADDDECC		DAYTIME TELEPLIONE		
EMAIL ADDRESS		DAYTIME TELEPHONE ()		

