



**Paul Dictos, CPA**  
**Fresno County Assessor-Recorder**  
P. O. Box 1146  
Fresno, CA 93715  
(559) 600-3534  
www.assessor.co.fresno.ca.us

## QUALIFIED LESSORS' EXEMPTION CLAIM

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

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

To receive one time reporting treatment for the exemption, this claim must be filed with the Assessor within 120 days of the commencement date of the lease.

### IDENTIFICATION OF APPLICANT

LESSOR'S CORPORATE OR ORGANIZATION NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

### IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET)

FISCAL YEAR OF CLAIM  
20\_\_ - 20\_\_

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

**USE OF PROPERTY** ☒ Check and state the primary and incidental qualifying uses of the property.

The exemption claim is made for the following property: (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)

PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE
<input type="checkbox"/> Land		
<input type="checkbox"/> Buildings and Improvements		
<input type="checkbox"/> Personal Property		

☐ Yes ☐ No The lease confers upon the lessee the exclusive right to possession and use of the property.

☐ Yes ☐ No As used herein a qualifying institution is one whose property qualifies for the free public library, free museum, public school, community college, state college, state university, University of California, or nonprofit college property tax exemption.

☐ Yes ☐ No The lessee institution has the option at the end of the lease term of acquiring the above property described in the lease for \$1 (one dollar) or any other nominal sum.

**Important:** A lessee's affidavit, in which the lessee attests to the above statement(s) is provided. Failure to submit/complete the lessee's affidavit will result in denial of one time reporting treatment for the exemption. A separate affidavit is required of each lessee.

### 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 and correct to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

EMAIL ADDRESS

DAYTIME TELEPHONE  
( )

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**



RETURN THIS  
AFFIDAVIT TO  
LESSOR

## AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEE

NAME OF QUALIFYING LESSEE INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

☒ Check the type of qualifying use of the property☐ FREE PUBLIC LIBRARY☐ COMMUNITY COLLEGE☐ UNIVERSITY OF CALIFORNIA☐ FREE MUSEUM☐ STATE COLLEGE☐ NONPROFIT COLLEGE☐ PUBLIC SCHOOL☐ STATE UNIVERSITY

NAME OF LESSOR

MAILING ADDRESS

CITY, STATE, ZIP CODE

COMMENCEMENT DATE OF LEASE

DATE PROPERTY PUT TO EXEMPT USE

PLEASE ATTACH A COPY OF THE LEASE AGREEMENT

The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial number, etc. Attach a separate listing if necessary.

PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION

☐ Yes ☐ No The lessee institution has the option at the end of the lease term of acquiring the above property described in the lease for \$1 (one dollar) or any other nominal sum.

## 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 and correct to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM



NAME OF PERSON MAKING CLAIM

DATE

TITLE

EMAIL ADDRESS

DAYTIME TELEPHONE  
(     )

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