EF-263-R11-0512-24000440-1 BOE-263 (P1) REV. 11 (05-12)

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) $\hfill \Box$



MERCED COUNTY MATT H. MAY, ASSESSOR

2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

This	claim	must	be	filed	with	the	Assessor
by February 15.							

	This claim must be filed with the Assessor by February 15.				
L	by February 15.				
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 t	there are numerous properties, please attach a list that clearly identifies the perty and the name and address of the lessee)				
PROPERTY TYPE	PRIMARY USE INCIDENTAL USE				
Land					
☐ Buildings and Improvements					
Personal Property					
NAME OF QUALIFYING LESSEE INSTITUTION					
MAILING ADDRESS	CITY, STATE, ZIP CODE				
Yes No The lease confers upon the lessee the exclusive right to possession and use of the property, except that for free public libraries and free museums, the statute does not require "exclusive" use.					
Yes No Property in this claim for exemption will be reported by the lessor on a business property statement submitted to the Assessor. (See instructions for property statement filing requirements.)					
Yes No An affidavit is attached in which the lessee declares it exclusively uses the property for exempt purposes. If No , the affidavit will be submitted by the lessor with the property statement.					
	CERTIFICATION				
	of the State of California that the foregoing and all information hereon, including any ats, 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



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 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

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-R11-0512-2400044

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LES	SSEE INSTITUTION					
MAILING ADDRESS						
CITY, STATE, ZIP CODE						
Check the type of qu	ualifying exclusive use of the p	roperty				
☐ PUBLIC SC	CHOOL	☐ STATE UNIVERSITY	☐ NONPROFIT COLLEGE			
☐ COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA				
☐ STATE COLLEGE		CHURCH				
NAME OF LESSOR						
MAILING ADDRESS			A			
CITY, STATE, ZIP CODE						
DATE LEASE SIGNED			COMMENCEMENT DATE OF LEASE			
etc. Attach a separate li PROPERTY TYPE (REAL OR PERSONAL) Yes No The pro- lif Yes, lif Yes,	operty described herein, or a point the property or portion thereof	protion thereof, is used by a church for parking ch, religious denomination, or sect greater the so used is not eligible for exemption.	purposes. an 500 members? Yes No			
512 of If Yes ,	property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section of the Internal Revenue Code. s, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidavit. Derty taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross me.					
		CERTIFICATION				
exemption must go I certify (or declare) und	to this institution by way of a r ler penalty of perjury under the	x exemption on the above property leased to reduction in rental payments or a refund in an laws of the State of California that the forego cuments, is true and correct to the best of my	amount equal to the reduction in taxes. ing and all information hereon, including any			
SIGNATURE OF PERSON MAKII	DATE					
NAME OF PERSON MAKING CL	TITLE					
EMAIL ADDRESS		DAYTIME TELEPHONE ()				

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