EF-263-R11-0512-54000392-1 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)



# Tara K. Freitas County Assessor/Clerk-Recorder

221 S. Mooney Blvd., Room 102-E Visalia, CA 93291-4593 Ph: (559) 636-5100 Fax: (559) 737-4468

	This claim must be filed with the Assessor by February 15.			
IDENTIFICATION OF APPLICANT				
LESSOR'S CORPORATE OR ORGANIZATION NAME				
MAILING ADDRESS				
CITY, STATE, ZIP CODE	<del>/                                    </del>			
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 property and the name	prope <mark>rti</mark> es, please attach a list that clearly identifies the 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 posses 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 <b>No</b> , the affidavit will be submitted by the lessor with the property statement.				
CERTIFICATIO	N			
I certify (or declare) under penalty of perjury under the laws of the State of California accompanying statements or documents, is true and corre				
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-R11-0512-5400039

## 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
COMMUNI	TY COLLEGE	UNIVERSITY OF CALIFORNIA	
☐ STATE CO	LLEGE	CHURCH	
NAME OF LESSOR	<b></b>		
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	PROPERTY DESCRIPTION  PROPERTY DESCRIPTION  prition 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 <b>Yes</b> ,	the Internal Revenue Code. a copy of the institution's mosty taxes are determined by e	t recent tax return filed with the Internal Reve stablishing a ratio of the unrelated busines	enue Service must accompany this affidavit.
		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	NG CLAIM		DATE
NAME OF PERSON MAKING CL	AIM		TITLE
EMAIL ADDRESS			DAYTIME TELEPHONE  ( )

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