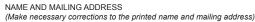
#### LESSORS' EXEMPTION CLAIM

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





### **Richard Ford County Assessor-Recorder**

Lake County Courthouse 255 North Forbes Street Lakeport, CA 95453 Assessor's Office Phone: 707-263-2302 Recorder's Office Phone: 707-263-2293 Fax: 707-263-3703

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

**IDENTIFICATION OF APPLICANT** 

LESSOR'S CORPORATE OR ORGANIZATION NAME

MAILING ADDRESS

1

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

#### **IDENTIFICATION OF PROPERTY**

ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, COUNTY, ZIP CODE

FISCAL YEAR OF CLAIM 20 - 20

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)

PRIMARY USE	INCIDENTAL USE

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 o and free museums, the statute does not require "exclusive" use.	f the property, except that for free public libraries	

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

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



# 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.



### RETURN THIS AFFIDAVIT TO LESSOR

# AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

MAILING ADDRESS  OTY, STATE_ZP CODE  CITY, STATE_ZP CODE  COMMUNITY COLLEGE COMMUNITY COLLEGE COMMUNITY COLLEGE COMMUNITY COLLEGE COMMONITY COLLEGE CITY, STATE UNIVERSITY OF CALIFORNIA STATE COLLEGE COMMENCEMENT COLLEGE CITY, STATE COLLEGE COMMENCEMENT DATE OF LEASE CITY, STATE_ZP CODE  COMMENCEMENT DATE OF LEASE CITY, STATE_SERVICE, SECURITION  PROPERTY TYPE REAL OR PERSONAL)  PROPERTY PROPERTY PROPERTY PROPERTY DESCRIPTION	NAME OF QUALIFYING LESSEE INSTITUTIO	Ν		
Check the type of qualifying exclusive use of the property	MAILING ADDRESS			
□ PUBLIC SCHOOL       □ STATE UNIVERSITY       □ NONPROFIT COLLEGE         □ COMMUNITY COLLEGE       □ UNIVERSITY OF CALIFORNIA       □         □ STATE COLLEGE       □ CHURCH       □         NAME OF LESSOR       □ CHURCH       □         MALING ADDRESS       □       □         COMMENCEMENT DATE OF LEASE       □ DATE PROPERTY PUT TO EXEMPT USE         PLEASE ATTACH A COPY OF THE LEASE ADREEMENT         The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial nur etc. Attach a separate listing if necessary.         PROPERTY TYPE       PROPERTY DESCRIPTION         (REAL OR PERSONAL)       PROPERTY DESCRIPTION         If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members? □ Yes □ No       No         If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members? □ Yes □ No       No         If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members? □ Yes □ No       No         If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members? □ Yes □ No       No         If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members? □ Yes □ No       No         If Yes, is the congregation of the church, religious denomination, or sect greater than 50	CITY, STATE, ZIP CODE			
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CITY, STATE, ZIP CODE  COMMENCEMENT DATE OF LEASE  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 nur etec. Attach a separate listing if necessary.  PROPERTY TYPE  PROPERTY DESCRIPTION  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, religious denomination, or sect greater than 500 members?   Yes   No If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members?   Yes   No If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members?   Yes   No If Yes, is a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affin Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's s income.  I understand that the lessor has filed for a property tax exemption on the above property leased to this institution, and that any benefit from exemption must go to this institution by way of a reduction in relatal payments or a return in an amount equal to the reduction in taxes income.  CERTIFICATION I understand that the lessor has filed for a property tax exemption on the above property leased to this institution, and that any benefit from exemption must go to this institution by way of a reduction in rental payments or a return in an amount equal to the reduction in taxes it certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including accompanying statements or documents, is true and correct to the best of my knowledge and belief.  SIGNATURE OF PERSON MAKING CLAM		CHURCH		
DATE PROPERTY PUT TO EXEMPT USE         PLASE 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 nur etc. Attach a separate listing if necessary.         PROPERTY TYPE       PROPERTY DESCRIPTION         PROPERTY TYPE       PROPERTY DESCRIPTION         Image: State in the intervent of the church, religious denomination, or sect greater than 500 members?   Yes   No If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members?   Yes   No If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members?   Yes   No If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members?   Yes   No If Yes, is the congregation of the church religible for exemption.         Yes       No       The property or portion thereof, is a student bookstore that generates unrelated business taxable income as defined in se 512 of the Internal Revenue Code.         If Yes, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affin Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's g income.         I understand that the lessor has filed for a property tax exemption on the above property leased to this institution, and that any benefit from exemption must go to this institution by way of a reduction in retain a payments or a refund in an amount equal to the reduction in taxes.         certify (or declare) under penalty of perjury under the laws of the State of Ca	MAILING ADDRESS			
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