EF-268-A-R09-0522-05000176-1

BOE-268-A (P1) REV. 09 (05-22)

## **PUBLIC SCHOOL EXEMPTION**

PROPERTY USED EXCLUSIVELY BY A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLEGE, STATE UNIVERSITY, OR UNIVERSITY OF CALIFORNIA

FISCAL YEAR OF CLAIM 20	20	(see instructions)
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NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)

# **Larie Durham Calaveras County Assessor**

891 Mountain Ranch Road San Andreas, CA 95249 209.754.6356 assessorpublic@co.calaveras.ca.us

A claimant must complete and file this form with the Assessor by February 15.

L			ل		
If you no longer	seek an exemption at this location,	check here	Sign and return this form to the	Assessor. Date vacated:	
IDENTIFICATION	ON OF APPLICANT				
	L DISTRICT, ORGANIZATION, ETC.				
MAILING ADDRES	SS				
CITY, STATE, ZIP	CODE				
CORPORATE ID (	FANY)				
IDENTIFICATION	ON OF PROPERTY				
NAME OF SCHOO	DL				
ADDRESS OF PR	OPERTY (NUMBER AND STREET)				
CITY, COUNTY, ZI	P CODE			ASSESSOR'S PARCEL NUMBER	
USE OF PROP	ERTY				
✓ Check the t	ype of qualifying exclusive use of th	e property			
☐ PUBLIC SCHOOL		STATE UNIVERSITY		STATE COLLEGE	
☐ COMMUNITY COLLEGE ☐ UNIVE		RSITY OF CALIFORNIA			
	ON OF REAL PROPERTY OWNER				
NAME OF OWNER	3				
MAILING ADDRES	SS				
CITY, STATE, ZIP	CODE				
Yes No A copy of the lease agreement is attached.		DATE LEASE SIGNED	COMMENCEMENT DATE OF LEASE		
Yes No	The lease confers upon the lessee the exclusive right to possess and use the property.				
☐ Yes ☐ No	No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code.				
If <b>Yes</b> , a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany thi Property taxes are determined by establishing a ratio of the unrelated business taxable income to the booksto income.					

Important: Failure to submit this affidavit will result in denial of the exemption. This claim only applies when lessees are public schools, community colleges, state colleges, state universities or the University of California. Submission of this claim after the due date will result in a portion of the exemption being denied.



BOE-268-A (P2) REV. 09 (05-22)

LEASED PROPERTY AS OF JANUARY 1	NAME AND ADDRESS OF PROPERTY OWNER (if different than the owner identified on page 1)		
Land (Legal description or map book, page and parcel number)			
☐ Buildings and Improvements			
Personal Property (Describe by type, make, model and serial number. If there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessor.)			
CERTIFI	CATION		
I certify (or declare) under penalty of perjury under the laws of the State accompanying statements or documents, is true a			
SIGNATURE OF PERSON MAKING CLAIM	DATE		
NAME OF PERSON MAKING CLAIM	TITLE		
EMAIL ADDRESS	DAYTIME TELEPHONE ( )		
INCTRUCTION	O FOR FU INO		

#### INSTRUCTIONS FOR FILING

This affidavit is required under section 3(d) of Article XIII of the Constitution of the State of California and the provisions of sections 202, 202.2, 202.5, 202.6, 251, 254, 255, 259.10, 260, and 270 of the Revenue and Taxation Code.

## IMPORTANT NOTICE

A qualifying institution is one whose property is used exclusively for public schools, community colleges, state colleges, state universities, and University of California. It may include off-campus facilities owned or leased by an apprenticeship program sponsor, if such facilities are used exclusively by the public school for classes of related and supplemental instruction for apprentices or trainees conducted by the public school.

It is not necessary for the lessor to also file the Lessors' Exemption Claim for the property listed. The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. (See section 202.2 of the Revenue and Taxation Code.)

Include the terms of the agreement by which the public school obtained the use of real or personal property. When the agreement is in writing, a copy of the document must accompany this claim form.

### **FILING OF AFFIDAVIT**

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Public School Exemption.)

#### **IDENTIFICATION OF APPLICANT**

Identify the name of the school, district or organization seeking exemption on the property. Include the mailing address, and corporate identification number (if any).

## **IDENTIFICATION OF PROPERTY**

Identify the location of the property of which you are seeking exemption; include the parcel number. A separate claim form must be filed for each location.

#### **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.

## **USE OF PROPERTY**

Please check the applicable box that best describes the type of qualifying use of the property identified on this claim form. Also check the type of property of which you are seeking exemption. Identify whether your organization, as the lessee of the property, has the exclusive right of possession and use of the property.

#### **IDENTIFICATION OF OWNER**

Identify owner of the property, include the mailing address. Indicate if a copy of the lease agreement is attached to the claim form and provide the date the lease was signed and the commencement date of the lease.



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