EF-263-R12-0617-11000536-1 BOE-263 (P1) REV. 12 (06-17)

## **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



# **Sendy Perez** Assessor

516 W. Sycamore St., 2nd Floor Willows CA 95988 Phone: (530) 934-6402 Fax: (530) 934-6571

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 PARC	EL NUMBER			
USE OF PROPERTY  Check and state the The exemption claim is made for the following p	primary and incidental qualifying uses of the property: (if there are numerous properties, plea property and the name and address of	ase atta		y identifies the	
PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE			
Land					
☐ Buildings and Improvements					
Personal Property  NAME OF QUALIFYING LESSEE INSTITUTION					
MAILING ADDRESS CITY,			TY, STATE, ZIP CODE		
Yes No The lease confers upon the les and free museums, the statute	ssee the exclusive right to possession and use of does not require "exclusive" use.	of the pro	operty, except that	for free public libraries	
Yes No Property in this claim for exem (See instructions for property s	ption will be reported by the lessor on a busines tatement filing requirements.)	ss prope	erty statement sub	mitted to the Assessor.	
Yes No An affidavit is attached in which be submitted by the lessor with	h the lessee declares it exclusively uses the property statement.	perty for	exempt purposes	. If <b>No</b> , the affidavit will	
	CERTIFICATION				
I certify (or declare) under penalty of perjury und accompanying statements	der the laws of the State of California that the fo s or documents, is true and correct to the best o				
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.



EF-263-R12-0617-1100053

# **RETURN THIS** AFFIDAVIT TO LESSOR

# AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LE	SSEE INSTITUTION				
MAILING ADDRESS					
CITY, STATE, ZIP CODE					
Check the type of q	ualifying exclusive use of the pro	perty			
		STATE UNIVERSITY		☐ NONPROFIT COLLEGE	
COMMUN	COMMUNITY COLLEGE UNIV		JNIVERSITY OF CALIFORNIA		
☐ STATE COLLEGE		CHURCH			
NAME OF LESSOR					
MAILING ADDRESS					
CITY, STATE, ZIP CODE					
COMMENCEMENT DATE O	DF LEASE	DATE PROPERTY PUT TO EXEMPT USE			
etc. Attach a separate I	is leased as of January 1 of this y		E LEASE AGREEMENT erty is being leased, indica	te the type, make, model, serial number,	
PROPERTY TYPE (REAL OR PERSONAL)		PROPERTY DESCRIPTION			
If Yes,	operty described herein, or a port is the congregation of the church the property or portion thereof so	, religious denomina	tion, or sect greater than 5		
512 of If <b>Yes</b> ,	the Internal Revenue Code. a copy of the institution's most r ty taxes are determined by esta	ecent tax return filed	I with the Internal Revenue	ess taxable income as defined in section e Service must accompany this affidavit. xable income to the bookstore's gross	
		CERTIFICAT	TON		
exemption must go I certify (or declare) und	o to this institution by way of a rec	duction in rental payr ws of the State of Ca	ments or a refund in an amo alifornia that the foregoing a	institution, and that any benefit from the punt equal to the reduction in taxes. and all information hereon, including any wledge and belief.	
SIGNATURE OF PERSON MAKI			<u> </u>	DATE	
NAME OF PERSON MAKING CL	AIM			TITLE	
EMAIL ADDRESS				DAYTIME TELEPHONE	
LIMALADDINESS				( )	

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