-263-R12-0617-14000540-1 E-263 (P1) REV. 12 (06-17)		DIA .	PO Box J	myre, Assessor	
LESSORS' EXEMPTION CLAIM	EXCLUSIVELY LLEGES, STATE ERSITY OF		Independence, CA 93526 760 878-0302 Phone inyoassessor@inyocounty.us		
PROPERTY USED FOR FREE PUBLIC LIBF FREE MUSEUMS, AND PROPERTY USED FOR PUBLIC SCHOOLS, COMMUNITY COL COLLEGES, STATE UNIVERSITIES, UNIVE CALIFORNIA, CHURCHES, AND NONPROF					
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and .	mailing address)				
		This claim r	must be filed	with the Assessor	
L	L	by February			
IDENTIFICATION OF APPLICANT LESSOR'S CORPORATE OR ORGANIZATION NAME					
MAILING ADDRESS					
CITY, STATE, ZIP CODE					
CORPORATE ID (IF ANY)					
IDENTIFICATION OF PROPERTY					
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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

MALING ADDRESS CITY. STATE_ZIP CODE CITY. STATE_ZIP CODE COMMUNITY COLLEGE COMMENCEMENT DATE OF LEASE CITY. STATE_COLLEGE COMMENCEMENT DATE OF LEASE COMMENCEMENT The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial nu etc. Attach a separate isling if necessary. PROPERTY DESCRIPTION COMMENCEMENT The following property described herein, or a portion thereof, is used by a church for parking purposes. If Ves., is the congregation of the church, religious doneligible for exerciter than 500 members? Yes No If Ves., is the congregation of the church, religious doneligible for exerciter than 500 members? Yes No If Ves., is a copy of the institution's most recent tax refurm filed with the Internal Revenue Service must accompany this aff Property taxes are determined by establishing at ato of the unrelated business taxable income to the bookstore's 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 for exemption must go to this institution's most recent tax refurm filed with the Internal Revenue Company this aff Property taxes are determined by establishing at ato of the unrelated business taxable income to the bookstore's Income. CERTIFICATION I understand that the lessor has filed for a property tax exemption on the above property leased to this institution, an	NAME OF QUALIFYING LESSEE INSTITUTIO	N	
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