EF-263-R12-0617-20000587-1 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 (Make necessary corrections to the printed name and mailing address)



# **Brett Frazier Madera County Assessor**

200 West 4th Street Madera, CA 93637-3548 Phone: (559) 675-7710 Fax: (559) 675-7654

www.maderacounty.com/government/assessor

		This claim must be filed with the Assessor by February 15.		
L		by robradity ro.		
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		properties, please att	tach a list that clearl	y identifies the
PROPERTY TYPE	PRIMARY USE		INCIDENTAL USE	
Land				
☐ Buildings and Improvements				
☐ Personal Property				
NAME OF QUALIFYING LESSEE INSTITUTION		'		
MAILING ADDRESS		CITY,	CITY, STATE, ZIP CODE	
	see the exclusive right to posses does not require "exclusive" use		property, except that	for free public libraries
Yes No Property in this claim for exemple (See instructions for property st	ption will be reported by the less tatement filing requirements.)	or on a business prop	perty statement sub	mitted to the Assessor.
Yes No An affidavit is attached in which be submitted by the lessor with	n the lessee declares it exclusive the property statement.	ly uses the property for	or exempt purposes	. If <b>No</b> , the affidavit will
	CERTIFICATIO	N		
I certify (or declare) under penalty of perjury und accompanying statements	der the laws of the State of Califo s 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



EF-263-R12-0617-20000587

#### **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-R12-0617-2000058

# RETURN THIS AFFIDAVIT TO LESSOR

# AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING L	ESSEE INSTITUTION			
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
✓ Check the type of	qualifying exclusive use of the p	property		
☐ PUBLIC SCHOOL		☐ STATE UNIVERSITY	☐ NONPROFIT COLLEGE	
☐ COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA		
☐ STATE COLLEGE		CHURCH		
NAME OF LESSOR				
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
COMMENCEMENT DATE OF LEASE DATE PR		DATE PROPERTY PUT T	O EXEMPT USE	
	PLEAS	SE ATTACH A COPY OF THE LEASE AGREEMENT		
	is leased as of January 1 of thi	s year. If personal property is being leased, in	dicate the type, make, model, serial number,	
etc. Attach a separate	listing if necessary.			
(REAL OR PERSONAL)		PROPERTY DESCRIPTION		
-				
		ortion thereof, is used by a church for parking rch, religious denomination, or sect greater that		
		so used is not eligible for exemption.	an ood members:	
	property, or a portion thereof, is a of the Internal Revenue Code.	student bookstore that generates unrelated b	usiness taxable income as defined in section	
If Yes	s, a copy of the institution's mos	st recent tax return filed with the Internal Revo		
Prope incon		establishing a ratio of the unrelated busines	s taxable income to the bookstore's gross	
		CERTIFICATION		
exemption must ( I certify (or declare) un	go to this institution by way of a nder penalty of perjury under the	x exemption on the above property leased to reduction in rental payments or a refund in an a laws of the State of California that the forego ocuments, 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 MA			DATE	
NAME OF PERSON MAKING	CLAIM		TITLE	
EMAIL ADDRESS			DAYTIME TELEPHONE	
			( )	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

