EF-263-R13-0522-24000054-1 BOE-263 (P1) REV. 13 (05-22)

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)



MERCED COUNTY MATT H. MAY, ASSESSOR

2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

This claim must be filed with the Assessor

	by February 15.			
L	_			
If you no longer seek an exemption at this locat	ion, check here $\ \ \ $ Sign and return this form to t	he Assessor. Date vacat	ed:	
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 PAR			EL NUMBER	
USE OF PROPERTY Check and state the	primary and incidental qualifying uses of the pro	pertv.		
	property: (if there are numerous properties, pleating property and the name and address of	se attach a list that clearl	y identifies the	
		INCIDENT	ALUSE	
Land	7			
☐ Buildings and Improvements				
Personal Property				
NAME OF QUALIFYING LESSEE INSTITUTION				
MAILING ADDRESS CITY,		CITY, STATE, ZIP CODE	, STATE, ZIP CODE	
	see the exclusive right to possession and use of does not require "exclusive" use.	the property, 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 business tatement filing requirements.)	s property 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 exclusively uses the prop the property statement.	erty for exempt purposes	. If No , the affidavit will	
	CERTIFICATION			
	der the laws of the State of California that the fore s or documents, is true and correct to the best of			
SIGNATURE OF PERSON MAKING CLAIM	DATE	DATE		
NAME OF PERSON MAKING CLAIM	TITLE	TITLE		
EMAIL ADDRESS	DAYTIME TELEPHONE			



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.



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BOE-263 (P3) REV. 13 (05-22)

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 o	ualifying exclusive use of the pr	opertv		
□ 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 PROPERTY PUT TO EXEMPT USE		
The following property etc. Attach a separate I	is leased as of January 1 of this	ASE ATTACH A COPY OF THE LEASE AGREEMENT year. If personal property is being leased, indica	ate the type, make, model, serial number,	
PROPERTY TYPE (REAL OR PERSONAL)		PROPERTY DESCRIPTION		
If Yes,	is the congregation of the churc	ortion thereof, is used by a church for parking purch, religious denomination, or sect greater than 5 so used is not eligible for exemption.		
☐ Yes ☐ No The pr	operty, or a portion thereof, is a	student bookstore that generates unrelated busin	ness taxable income as defined in section	
If Yes,	ty taxes are determined by es	recent tax return filed with the Internal Revenu stablishing a ratio of the unrelated business to		
	*	CERTIFICATION		
exemption must go I certify (or declare) und	o to this institution by way of a reder penalty of perjury under the	exemption on the above property leased to this eduction in rental payments or a refund in an am laws of the State of California that the foregoing suments, is true and correct to the best of my kno	ount equal to the reduction in taxes. and all information hereon, including any	
SIGNATURE OF PERSON MAKI	NG CLAIM		DATE	
NAME OF PERSON MAKING CL	AIM		TITLE	
EMAIL ADDRESS			DAYTIME TELEPHONE ()	

