EF-268-A-R09-0522-25000037-1

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)

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)

# Kristen DePaul **Modoc County Assessor**

204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

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

L -						
If you no longer	seek an exemption at this location, chec	k here	Sign and return this for	rm to the As	sessor. Date vacated:	
IDENTIFICATION	ON OF APPLICANT					
NAME OF SCHOO	DL DISTRICT, ORGANIZATION, ETC.					
MAILING ADDRES	SS					
CITY, STATE, ZIP	CODE					
CORPORATE ID (	IF ANY)					
	ON OF PROPERTY					
NAME OF SCHOO	DL					
ADDRESS OF PR	OPERTY (NUMBER AND STREET)					
CITY, COUNTY, ZIP CODE					ASSESSOR'S PARCEL NUMBER	
USE OF PROP	ERTY					
✓ Check the t	ype of qualifying exclusive use of the pro	perty				
☐ PUBLIC SCHOOL		☐ STATE UNIVERSITY ☐ S			STATE COLLEGE	
☐ COMMUNITY COLLEGE ☐ L		UNIVERSITY OF CALIFORNIA				
	ON OF REAL PROPERTY OWNER					
NAME OF OWNER	₹					
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	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 this affidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross 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.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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

NAME AND ADDRESS OF PROPERTY OWNER (if different than the owner identified on page 1)			
CATION			
of California that the foregoing and all information hereon, including any and correct to the best of my knowledge and belief.			
DATE			
TITLE			
DAYTIME TELEPHONE ( )			

#### 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.

