LESSORS' EXEMPTION CLAIM

NAME AND MAILING ADDRESS

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

(Make necessary corrections to the printed name and mailing address)



Claude Parrish Orange County Assessor

500 S. Main Street, First Floor, Suite 103 Orange, CA 92868-4512

or P.O. Box 628 Santa Ana, CA 92702-0628 (714) 834-2779 www.ocassessor.gov

This claim must be filed with the Assessor

by February 15.

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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)

CITY, COUNTY, ZIP CODE

20____ - 20__

FISCAL YEAR OF CLAIM

ASSESSOR'S PARCEL NUMBER

USE OF PROPERTY If Check and state the primary and incidental qualifying uses of the property.

The exemption claim is made for the following property: (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)

PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE
Land		
Buildings and Improvements		
Personal Property		
	1	1

NAME OF QUALIFYING LESSEE INSTITUTION

MAILING ADDRESS	CITY, STATE, ZIP CODE
Yes No The lease confers upon the lessee the exclusive right and free museums, the statute does not require "exclu	to possession and use of the property, except that for free public libraries sive" use.

Yes No Property in this claim for exemption will be reported by the lessor on a business property statement submitted to the Assessor. (See instructions for property statement filing requirements.)

Yes No An affidavit is attached in which the lessee declares it exclusively uses the property for exempt purposes. If **No**, the affidavit will be submitted by the lessor with the property statement.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM	DATE
NAME OF PERSON MAKING CLAIM	TITLE
EMAILADDRESS	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.



RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LESSEE INSTITU	TION	
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
$\overline{\checkmark}$ Check the type of qualifying exc	lusive use of the property	
PUBLIC SCHOOL	STATE UNIVERSITY	NONPROFIT COLLEGE
	E UNIVERSITY OF CALIFORNIA	
STATE COLLEGE	CHURCH	
IAME OF LESSOR		
AILING ADDRESS		
CITY, STATE, ZIP CODE		
COMMENCEMENT DATE OF LEASE	DATE PROPERTY PUT T	O EXEMPT USE
	PLEASE ATTACH A COPY OF THE LEASE AGREEMENT	
The following property is leased as	of January 1 of this year. If personal property is being leased, in	dicate the type, make, model, serial number
etc. Attach a separate listing if nece	ssary.	
PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION	
☐ If Yes , is the congr If Yes , the property ☐ Yes ☐ No The property, or a p 512 of the Internal If Yes , a copy of th	ibed herein, or a portion thereof, is used by a church for parking egation of the church, religious denomination, or sect greater that or portion thereof so used is not eligible for exemption. Portion thereof, is a student bookstore that generates unrelated b Revenue Code. In institution's most recent tax return filed with the Internal Reve e determined by establishing a ratio of the unrelated busines	an 500 members? Yes No ousiness taxable income as defined in secti enue Service must accompany this affiday
	CERTIFICATION	
	d for a property tax exemption on the above property leased to tution by way of a reduction in rental payments or a refund in an	
l certify (or declare) under penalty c	f perjury under the laws of the State of California that the forego g statements or documents, is true and correct to the best of my	ning and all information hereon, including a
SIGNATURE OF PERSON MAKING CLAIM		DATE
NAME OF PERSON MAKING CLAIM		TITLE
EMAIL ADDRESS		DAYTIME TELEPHONE ()
	THIS DOCUMENT IS SUBJECT TO PUBLIC INSPE	CTION
EF-263-R12-0617-30001		