EF-263-R12-0617-30001329-1 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)



Claude Parrish Orange County Assessor

500 S. Main Street, First Floor, Suite 103 Orange, CA 92868-4512 P.O. Box 628 Santa Ana, CA 92702-0628 (714) 834-2779 www.ocassessor.gov

	by February 15.			
DENTIFICATION OF ADDITIONAL				
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			
	primary and incidental qualifying uses of the property: (if there are numerous properties, please property and the name and address of the	e attach a list that clearl	y identifies the	
PROPERTY TYPE PRIMARY USE		INCIDENT	INCIDENTAL USE	
Land				
☐ Buildings and Improvements				
Personal Property NAME OF QUALIFYING LESSEE INSTITUTION				
MAILING ADDRESS	ITY, STATE, ZIP CODE			
and free museums, the statute	see the exclusive right to possession and use of the does not require "exclusive" use.		•	
Yes No Property in this claim for exem (See instructions for property s	ption will be reported by the lessor on a business patement filing requirements.)	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 proper the property statement.	ty for exempt purposes	. If No , the affidavit will	
	CERTIFICATION			
	der the laws of the State of California that the foreg s or documents, is true and correct to the best of m			
SIGNATURE OF PERSON MAKING CLAIM	DATE	DATE		
NAME OF PERSON MAKING CLAIM		TITLE		
EMAIL ADDRESS		DAYTIME TELEPHONE	<u> </u>	

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.



EF-263-R12-0617-3000132

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LE	SSEE INSTITUTION			
MAILING ADDRESS				
CITY, STATE, ZIP CODE				
$\overline{\checkmark}$ Check the type of q	ualifying exclusive use of the pro	perty		
		STATE UNIVER	SITY	☐ 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 is etc. Attach a separate I PROPERTY TYPE (REAL OR PERSONAL)	-		erty is being leased, indica	te the type, make, model, serial number,
If Yes,	operty described herein, or a port is the congregation of the church the property or portion thereof so	n, religious denomina	tion, or sect greater than 5	
512 of If Yes ,	the Internal Revenue Code. a copy of the institution's most r ty taxes are determined by est	ecent tax return filed	I with the Internal Revenue	ess taxable income as defined in section e Service must accompany this affidavit. xable income to the bookstore's gross
		CERTIFICAT	TON	
exemption must go I certify (or declare) und a	o to this institution by way of a red der penalty of perjury under the la ccompanying statements or docu	duction in rental payr aws of the State of Ca	nents or a refund in an amo alifornia that the foregoing a	institution, and that any benefit from the ount equal to the reduction in taxes. and all information hereon, including any wledge and belief.
SIGNATURE OF PERSON MAKI	NG CLAIM			DATE
NAME OF PERSON MAKING CL	AIM			TITLE
EMAIL ADDRESS				DAYTIME TELEPHONE

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