EF-263-R12-0617-30000893-1 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

L	by February 15.						
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	primary and incidental qualifying uses of the property: (if there are numerous properties, plea property and the name and address of	ase atta		y identifies the			
PROPERTY TYPE	PRIMARY USE		INCIDENTAL USE				
Land							
☐ Buildings and Improvements							
Personal Property  NAME OF QUALIFYING LESSEE INSTITUTION							
MAILING ADDRESS	CITY, S	ITY, STATE, ZIP CODE					
	The lease confers upon the lessee the exclusive right to possession and use of the property, except that for free public libraries and free museums, the statute does not require "exclusive" use.						
	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 be submitted by the lessor with	An affidavit is attached in which the lessee declares it exclusively uses the property for exempt purposes. If <b>No</b> , the affidavit will be submitted by the lessor with the property statement.						
	CERTIFICATION						
I certify (or declare) under penalty of perjury und accompanying statements	der the laws of the State of California that the fo s or documents, is true and correct to the best o						
SIGNATURE OF PERSON MAKING CLAIM		DATE					
NAME OF PERSON MAKING CLAIM			TITLE				
EMAIL ADDRESS			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.



EF-263-R12-0617-3000089

RETURN THIS AFFIDAVIT TO LESSOR

## AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIF	YING LE	SSEE INSTITUTION					
MAILING ADDRES	S						
CITY, STATE, ZIP (	CODE						
Check the t	ype of q	ualifying exclusive use of the pr	operty				
☐ PUBLIC SCHOOL		STATE UNIVERSITY		☐ NONPROFIT COLLEGE			
☐ COMMUNITY COLLEGE		UNIVERSITY O	F CALIFORNIA				
☐ STATE COLLEGE		CHURCH	CHURCH				
NAME OF LESSOR	3						
MAILING ADDRES	S						
CITY, STATE, ZIP (	CODE						
COMMENCEMENT DATE OF LEASE DATE PROPE				DATE PROPERTY PUT TO EX	EMPT USE		
etc. Attach a se	parate li		year. If personal prop		te the type, make, model, serial number,		
PROPERTY TYPE (REAL OR PERSONAL)			PROPERTY DESCRIPTION				
Yes No	If <b>Yes</b> , is the congregation of the church, religious denomination, or sect greater than 500 members? ☐ Yes ☐ No						
☐ Yes ☐ No	If <b>Yes</b> , the property or portion thereof so used is not eligible for exemption.  The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section						
	If Yes,	2 of the Internal Revenue Code.  Yes, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidavit.  Operty taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross ome					
		·	CERTIFICAT	TION			
exemption	must go are) uno	to this institution by way of a re	eduction in rental payı laws of the State of C	ments or a refund in an amo alifornia that the foregoing a	institution, and that any benefit from the punt equal to the reduction in taxes. and all information hereon, including any wledge and belief.		
SIGNATURE OF PER				, .	DATE		
NAME OF PERSON MAKING CLAIM				TITLE			
EMAIL ADDRESS					DAYTIME TELEPHONE		
LIVIAIL ADDRESS					( )		

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