Cynthia L. Froggatt Plumas County Assessor

-203 (11) 1(20:12)		1 Crescent Street
LESSORS' EXEMPTION CLAIM		Quincy, CA 95971
PROPERTY USED FOR FREE PUBLIC LIBI FREE MUSEUMS, AND PROPERTY <b>USED</b> <b>FOR</b> PUBLIC SCHOOLS, COMMUNITY CO COLLEGES, STATE UNIVERSITIES, UNIVE CALIFORNIA, CHURCHES, AND NONPROI	EXCLUSIVELY LLEGES, STATE ERSITY OF	Phone: 530-283-6380 Fax: (530) 283-6195 CindieFroggatt@countyofplumas.com
NAME AND MAILING ADDRESS ( <u>M</u> ake necessary corrections to the printed name and		
Γ	Г	
		s claim must be filed with the Assessor February 15.
L	by	
IDENTIFICATION OF APPLICANT LESSOR'S CORPORATE OR ORGANIZATION NAME		
LESSOR S CORFORATE 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
		2020
CITY, COUNTY, ZIP CODE		ASSESSOR'S PARCEL NUMBER
USE OF PROPERTY  Check and state the	primary and incidental qualifying use	s of the property
		erties, please attach a list that clearly identifies the
PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE
Land		
Buildings and Improvements		
Personal Property		
NAME OF QUALIFYING LESSEE INSTITUTION	1	I
MAILING ADDRESS		CITY, STATE, ZIP CODE
	see the exclusive right to possession does not require "exclusive" use.	and use of the property, except that for free public libraries
Yes No Property in this claim for exem (See instructions for property s		a business property statement submitted to the Assessor.
Yes No An affidavit is attached in which be submitted by the lessor with		es the property for exempt purposes. If <b>No</b> , the affidavit will
	CERTIFICATION	
	der the laws of the State of California s or documents, is true and correct to	that the foregoing and all information hereon, including any 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 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.

### **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 INSTITUTION		
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
Check the type of qualifying exclusive	use of the property	
PUBLIC SCHOOL	STATE UNIVERSITY	NONPROFIT COLLEGE
	UNIVERSITY OF CALIFORNIA	
STATE COLLEGE	CHURCH	
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
DATE LEASE SIGNED		COMMENCEMENT DATE OF LEASE
т	HE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREE	MENT
The following property is leased as of Janu	uary 1 of this year. If personal property is being leased,	indicate the type, make, model, serial numbe
etc. Attach a separate listing if necessary.		
PROPERTY TYPE (REAL OR PERSONAL) PROPERTY DESCRIPTION		
If Yes, is the congregation	erein, or a portion thereof, is used by a church for parkir n of the church, religious denomination, or sect greater t tion thereof so used is not eligible for exemption.	
	thereof, is a student bookstore that generates unrelated	business taxable income as defined in sectio
If Yes, a copy of the instit	tution's most recent tax return filed with the Internal Re mined by establishing a ratio of the unrelated busine	
	CERTIFICATION	
exemption must go to this institution b I certify (or declare) under penalty of perjui	property tax exemption on the above property leased to by way of a reduction in rental payments or a refund in a ry under the laws of the State of California that the foreg ments or documents, is true and correct to the best of n	n amount equal to the reduction in taxes. Joing and all information hereon, including an
SIGNATURE OF PERSON MAKING CLAIM		DATE
NAME OF PERSON MAKING CLAIM		TITLE
EMAIL ADDRESS		DAYTIME TELEPHONE
тше	DOCUMENT IS SUBJECT TO PUBLIC INSP	
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