EF-263-R11-0512-54000744-1 BOE-263 (P1) REV. 11 (05-12)

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)



Tara K. Freitas County Assessor/Clerk-Recorder

221 S. Mooney Blvd., Room 102-E Visalia, CA 93291-4593 Ph: (559) 636-5100 Fax: (559) 737-4468

This claim must be filed with the Assessor

	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 PA			PARCEL NUMBER	
USE OF PROPERTY ✓ Check and state the	primary and incidental qualifying uses of the p	roperty.		
The exemption claim is made for the following p	property: (if there are numerous properties, ple property and the name and address		learly identifies the	
PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE		
Land				
Buildings and Improvements				
Personal Property				
NAME OF QUALIFYING LESSEE INSTITUTION	1			
MAILING ADDRESS CIT		CITY, STATE, ZIP CODE	ITY, STATE, ZIP CODE	
	ssee the exclusive right to possession and use does not require "exclusive" use.	of the property, except	that for free public libraries	
Yes No Property in this claim for exem (See instructions for property s	ption will be reported by the lessor on a busine tatement filing requirements.)	ess property statement	submitted 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 pro n the property statement.	operty for exempt purp	oses. If No , the affidavit will	
	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 of			
SIGNATURE OF PERSON MAKING CLAIM		DATE		
NAME OF PERSON MAKING CLAIM		TITLE		
		11122		
EMAIL ADDRESS		DAYTIME TELEP	PHONE	

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.



EF-263-R11-0512-5400074

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING	G LESSEE INSTITUTION		
MAILING ADDRESS			
CITY, STATE, ZIP COD	E		
✓ Check the type	of qualifying exclusive use	of the property	
☐ PUBLIC SCHOOL		☐ STATE UNIVERSITY	☐ NONPROFIT COLLEGE
☐ COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA	
☐ STATE COLLEGE		CHURCH	
NAME OF LESSOR			
MAILING ADDRESS			
CITY, STATE, ZIP COD	E		
DATE LEASE SIGNED COMMENCEMENT DATE OF LE		COMMENCEMENT DATE OF LEASE	
	THE A	SSESSOR MAY REQUEST A COPY OF THE LEASE AGF	REEMENT
The following property. Attach a separa	erty is leased as of January ate listing if necessary.	1 of this year. If personal property is being lease	ed, indicate the type, make, model, serial number,
PROPERTY TYPE (REAL OR PERSON	PROPERTY TYPE PROPERTY DESCRIPTION		N
(REAL OIL EIGOIL			
If `	'es , is the congregation of t	n, or a portion thereof, is used by a church for pa the church, religious denomination, or sect great thereof so used is not eligible for exemption.	
51 If '	2 of the Internal Revenue C Yes, a copy of the institutio	Code. In's most recent tax return filed with the Internal	Revenue Service must accompany this affidavit. siness taxable income to the bookstore's gross
		CERTIFICATION	
exemption mu	st go to this institution by w) under penalty of perjury ui	ay of a reduction in rental payments or a refund	pregoing and all information hereon, including any
SIGNATURE OF PERSON	MAKING CLAIM		DATE
NAME OF PERSON MAKING CLAIM			TITLE
EMAIL ADDRESS			DAYTIME TELEPHONE ()

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