EF-263-R13-0522-30000743-1 BOE-263 (P1) REV. 13 (05-22)

### 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

This claim must be filed with the Assessor

	by February 15.			
L  If you no longer seek an exemption at this locat	— ion_check here □ Sign and return this form to	the Assessor. Date vacat	ed:	
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			EL NUMBER	
USE OF PROPERTY  Check and state the	primary and incidental qualifying uses of the pr	onerty		
The exemption claim is made for the following p			v identifies the	
The exemption diam to made for the following p	property and the name and address of		y raominios trio	
PROPERTY TYPE	PRIMARY USE	INCIDENT	AL USE	
Land				
☐ Buildings and Improvements				
Personal Property				
NAME OF QUALIFYING LESSEE INSTITUTION				
MAILING ADDRESS CIT		CITY, STATE, ZIP CODE	ITY, STATE, ZIP CODE	
	ssee the exclusive right to possession and use c 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		ss 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 pro	perty for exempt purposes	. If <b>No</b> , the affidavit will	
	CERTIFICATION			
I certify (or declare) under penalty of perjury una accompanying statement.	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	<u> </u>	



#### 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.



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# **RETURN THIS** AFFIDAVIT TO LESSOR

## AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LESSEE INSTITUTION		
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
$\overline{\ \ \ }$ Check the type of qualifying exclusive use of the pr	opertv	
□ PUBLIC SCHOOL	☐ STATE UNIVERSITY ☐ NONPROFIT COLLEGE	
☐ COMMUNITY COLLEGE ☐ UNIVERSITY OF CALIFORNIA		
STATE COLLEGE	☐ CHURCH	
NAME OF LESSOR		
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
DMMENCEMENT DATE OF LEASE DATE PROPERTY PUT TO EXEMPT USE		(EMPT USE
The following property is leased as of January 1 of this etc. Attach a separate listing if necessary.	ASE ATTACH A COPY OF THE LEASE AGREEMENT year. If personal property is being leased, indica	te the type, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION	
	rtion thereof, is used by a church for parking pur ch, religious denomination, or sect greater than 5 so used is not eligible for exemption.	
Yes No The property, or a portion thereof, is a s		ess taxable income as defined in section
	recent tax return filed with the Internal Revenue stablishing a ratio of the unrelated business ta	
	CERTIFICATION	
I understand that the lessor has filed for a property tax exemption must go to this institution by way of a re I certify (or declare) under penalty of perjury under the accompanying statements or doc	eduction in rental payments or a refund in an am	ount equal to the reduction in taxes. and all information hereon, including any
SIGNATURE OF PERSON MAKING CLAIM		DATE
NAME OF PERSON MAKING CLAIM		TITLE
EMAIL ADDRESS		DAYTIME TELEPHONE ( )

