263-R11-0512-03000867-1 -263 (P1) REV. 11 (05-12)		SHIDOR COU		Asse	es B Rooney ssor of Amad burt Street	or County
LESSORS' EXEMPTION CLAIM		*	)*)	Jackso	n, CA 95642	
PROPERTY USED FOR FREE PUBLIC LIBRA FREE MUSEUMS, AND PROPERTY <b>USED EX</b> <b>FOR</b> PUBLIC SCHOOLS, COMMUNITY COLL COLLEGES, STATE UNIVERSITIES, UNIVER CALIFORNIA, CHURCHES, AND NONPROFIT	<b>XCLUSIVELY</b> .EGES, STATE SITY OF	ALFORN			09) 223-6351 209) 223-6721	
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and ma Г	ailing address)	Г				
			This claim n by February		e filed with the	e Assessor
LESSOR'S CORPORATE OR ORGANIZATION NAME						
MAILING ADDRESS						
CITY, STATE, ZIP CODE						
CORPORATE ID (IF ANY)						
IDENTIFICATION OF PROPERTY						
						FISCAL YEAR OF CLAI
ADDRESS OF PROPERTY (NUMBER AND STREET)						
					ASSESSOR'S PAR	20 20
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## 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	ON	
MAILING ADDRESS		
CITY, STATE, ZIP CODE		
Check the type of qualifying exclu	sive 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 CODE		
DATE LEASE SIGNED		COMMENCEMENT DATE OF LEASE
	THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEN	
The following property is leased as of	January 1 of this year. If personal property is being leased, ii	
etc. Attach a separate listing if necess PROPERTY TYPE		
(REAL OR PERSONAL)	PROPERTY DESCRIPTION	
	ed herein, or a portion thereof, is used by a church for parking pation of the church, religious denomination, or sect greater th	
	or portion thereof so used is not eligible for exemption.	
Yes No The property, or a poi 512 of the Internal Re	rtion thereof, is a student bookstore that generates unrelated l evenue Code.	business taxable income as defined in sectio
If <b>Yes</b> , a copy of the Property taxes are o	institution's most recent tax return filed with the Internal Rev determined by establishing a ratio of the unrelated busine	
income.	CERTIFICATION	
I understand that the lessor has filed	for a property tax exemption on the above property leased to	this institution and that any benefit from the
exemption must go to this institut I certify (or declare) under penalty of p	tion by way of a reduction in rental payments or a refund in an perjury under the laws of the State of California that the forego statements or documents, is true and correct to the best of m	n amount equal to the reduction in taxes. oing and all information hereon, including an
SIGNATURE OF PERSON MAKING CLAIM		DATE
NAME OF PERSON MAKING CLAIM		TITLE
EMAIL ADDRESS		DAYTIME TELEPHONE
<del>_</del>		
	THIS DOCUMENT IS SUBJECT TO PUBLIC INSPE	
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