EF-263-R13-0522-10000380-1 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)



PAUL DICTOS, CPA FRESNO COUNTY ASSESSOR-RECORDEF

P. O. Box 1146 Fresno, CA 93715 (559) 600-3534 https://assessor.fresnocountyca.gov/

This claim must be filed with the Assessor by February 15

	by i ebidaly 13.						
L		4l A	B.1				
If you no longer seek an exemption at this location, check here Sign and return this form to the Assessor. Date vacated:							
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 PARCE	EL NUMBER					
USE OF PROPERTY Check and state the	primary and incidental qualifying uses of the pro	operty.					
The exemption claim is made for the following property: (if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)							
PROPERTY TYPE	PROPERTY TYPE PRIMARY USE		INCIDENTA	INCIDENTAL USE			
Land							
Buildings and Improvements							
Personal Property							
NAME OF QUALIFYING LESSEE INSTITUTION							
MAILING ADDRESS		CITY, STATE, ZIP CODE					
Yes No 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. Yes No 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 the lessee declares it exclusively uses the property for exempt purposes. If No , the affidavit will be submitted by the lessor with the property statement.							
	CERTIFICATION						
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.							
SIGNATURE OF PERSON MAKING CLAIM			DATE				
NAME OF PERSON MAKING CLAIM			TITLE				
EMAIL ADDRESS			DAYTIME TELEPHONE				



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-R13-0522-1000038

BOE-263 (P3) REV. 13 (05-22)

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LES	SSEE INSTITUTION					
MAILING ADDRESS						
CITY, STATE, ZIP CODE						
✓ Check the type of q	ualifying exclusive use of the pro	perty				
☐ PUBLIC SCHOOL		STATE UNIVERSITY		☐ NONPROFIT COLLEGE		
☐ COMMUNITY COLLEGE		UNIVERSITY OF CALIFORNIA				
☐ STATE COLLEGE		CHURCH				
NAME OF LESSOR						
MAILING ADDRESS						
CITY, STATE, ZIP CODE						
COMMENCEMENT DATE C	F LEASE	DATE PROPERTY PI	DATE PROPERTY PUT TO EXEMPT USE			
The following property i etc. Attach a separate li	s leased as of January 1 of this y	SE ATTACH A COPY OF THE LEASE AGREEN ear. If personal property is being leased		re the type, make, model, serial number,		
PROPERTY TYPE (REAL OR PERSONAL)						
If Yes,	is the congregation of the church	ion thereof, is used by a church for parl, religious denomination, or sect greate used is not eligible for exemption.				
	operty, or a portion thereof, is a st the Internal Revenue Code.	udent bookstore that generates unrelate	ed busine	ess taxable income as defined in section		
If Yes,	a copy of the institution's most r ty taxes are determined by est			Service must accompany this affidavit. kable income to the bookstore's gross		
	·	CERTIFICATION				
exemption must go I certify (or declare) und	o to this institution by way of a red der penalty of perjury under the la	luction in rental payments or a refund ir	n an amo regoing a	and all information hereon, including any		
SIGNATURE OF PERSON MAKI	NG CLAIM			DATE		
NAME OF PERSON MAKING CL	AIM			TITLE		
EMAIL ADDRESS				DAYTIME TELEPHONE ()		

