EF-263-R11-0512-25000792-1 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)



Cheri Budmark Modoc County Assessor

204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

	I his claim must be filed with the Assessor by February 15.					
IDENTIFICATION OF A DRIVE ANT						
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				EL NUMBER		
USE OF PROPERTY Check and state the The exemption claim is made for the following p	primary and incidental qualifying uses of the poroperty: (if there are numerous properties, ple property and the name and address	ease atta	ch a list that clearl	y identifies the		
PROPERTY TYPE	PRIMARY USE		INCIDENTAL USE			
Land						
☐ Buildings and Improvements						
Personal Property NAME OF QUALIFYING LESSEE INSTITUTION						
MAILING ADDRESS CIT			CITY, STATE, ZIP CODE			
Yes No The lease confers upon the les and free museums, the statute	ssee the exclusive right to possession and use does not require "exclusive" use.	of the pro	operty, except that	for free public libraries		
, ,	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.)					
	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 und accompanying statements	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			

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-R11-0512-25000792

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFY	ING LES	SEE INSTITUTION				
MAILING ADDRESS						
CITY, STATE, ZIP CO	DDE					
Check the typ	ne of qu	ualifying exclusive use	of the property			
☐ PUBLIC SCHOOL			STATE UNIVERSITY	☐ NONPROFIT COLLEGE		
☐ COMMUNITY COLLEGE		TY COLLEGE	UNIVERSITY OF CALIFORNIA			
☐ STATE COLLEGE		LEGE	CHURCH			
NAME OF LESSOR						
MAILING ADDRESS						
CITY, STATE, ZIP CO	DDE					
DATE LEASE SIGNED				COMMENCEMENT DATE OF LEASE		
		THE	ASSESSOR MAY REQUEST A COPY OF THE LEASE AGF	 REEMENT		
		s leased as of January sting if necessary.	1 of this year. If personal property is being lease	ed, indicate the type, make, model, serial number,		
PROPERTY TYPE (REAL OR PERSONAL)			PROPERTY DESCRIPTION			
I	f Yes , i	s the congregation of	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.			
☐ Yes ☐ No ☐	Yes No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in sec					
l F	512 of the Internal Revenue Code. If Yes , a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidate Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's ground income.					
	ncome	•	CERTIFICATION			
exemption m	nust go	to this institution by w	pperty tax exemption on the above property lease yay of a reduction in rental payments or a refund i			
ı ceπify (or declai			nder the laws of the State of California that the fo hts or documents, is true and correct to the best o	pregoing and all information hereon, including any of my knowledge and belief.		
SIGNATURE OF PERSO	ON MAKIN	IG CLAIM		DATE		
NAME OF PERSON MAKING CLAIM			TITLE			
EMAIL ADDRESS				DAYTIME TELEPHONE		
				()		

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