EF-263-R13-0522-36000240-1 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)



Josie Gonzales **Assessor-Recorder-County Clerk**

San Bernardino County 222 W. Hospitality Lane, 4th Floor San Bernardino, CA 92415-0311 arc.sbcounty.gov 909-387-8307 or 1-877-885-7654

This claim must be filed with the Assessor by February 15.

L	_	, ,				
If you no longer seek an exemption at this locati	ion, check here 🔲 Sign and return this form to t	he 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 PAR			EL NUMBER			
USE OF PROPERTY Check and state the	primary and incidental qualifying uses of the pro	perty.	 -			
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	PRIMARY USE	INCIDENT	AL USE			
Land						
☐ Buildings and Improvements						
Personal Property						
NAME OF QUALIFYING LESSEE INSTITUTION						
MAILING ADDRESS	CITY, STATE, ZIP CODE	Y, STATE, ZIP CODE				
and free museums, the statute	see the exclusive right to possession and use of does not require "exclusive" use. ption will be reported by the lessor on a business		·			
(See instructions for property s						
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		to the second section of the second			
accompanying statements	der the laws of the State of California that the fore s 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	<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.



EF-263-R13-0522-3600024

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 OF LEASE DA		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 ()	

