EF-263-R12-0617-39000758-1 BOE-263 (P1) REV. 12 (06-17)

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)



Steve J. Bestolarides **Assessor-Recorder-County Clerk**

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Exemptions: (209) 468-2646 https://www.sjgov.org/department/assessor

L	by February 15.			
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	COUNTY, ZIP CODE ASSESSOR'S PAR			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 property: (if there are numerous properties, plea property and the name and address of	ase atta		y identifies the
PROPERTY TYPE	PRIMARY USE	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 les and free museums, the statute	ssee the exclusive right to possession and use of does not require "exclusive" use.	of the pro	operty, except that	for free public libraries
Yes No Property in this claim for exem (See instructions for property s	ption will be reported by the lessor on a busines tatement filing requirements.)	ss prope	erty statement sub	mitted to the Assessor.
Yes No An affidavit is attached in which be submitted by the lessor with	h the lessee declares it exclusively uses the property statement.	perty for	exempt purposes	. If No , the affidavit will
	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 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-R12-0617-390007

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

perty	
☐ STATE UNIVERSITY ☐ NONPROFIT COLLEGE	
UNIVERSITY OF CALIFORNIA	
CHURCH	
MMENCEMENT DATE OF LEASE DATE PROPERTY PUT TO EXEMPT USE	
ATTACH A COPY OF THE LEASE AGREEMENT year. If personal property is being leased, indic	cate the type, make, model, serial number,
PROPERTY DESCRIPTION	
tion thereof, is used by a church for parking p n, religious denomination, or sect greater than o used is not eligible for exemption.	
tudent bookstore that generates unrelated bus recent tax return filed with the Internal Reven ablishing a ratio of the unrelated business	ue Service must accompany this affidavit.
CERTIFICATION	
	is institution, and that any benefit from the
duction in rental payments or a refund in an al aws of the State of California that the foregoin aments, is true and correct to the best of my ki	mount equal to the reduction in taxes. g and all information hereon, including any
	DATE
	TITLE
	DAYTIME TELEPHONE ()
	DATE PROPERTY PUT TO ATTACH A COPY OF THE LEASE AGREEMENT year. If personal property is being leased, indice PROPERTY DESCRIPTION To used is not eligible for exemption. It is not eligible for exemption on the above property leased to the duction in rental payments or a refund in an all laws of the State of California that the foregoing its not eligible for exemption on the above property leased to the duction in rental payments or a refund in an all laws of the State of California that the foregoing its not eligible for exemption on the above property leased to the duction in rental payments or a refund in an all laws of the State of California that the foregoing its not eligible for exemption.

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