EF-263-R13-0522-39000346-1 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)



# 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

This claim must be filed with the Assessor by February 15

	by rebluary 13.				
	_ ion, check here	the Acc	ossor Data vanata	ad.	
	ion, check here Sign and return this form to	lile Ass	essor. Date vacate	eu	
IDENTIFICATION OF APPLICANT LESSOR'S CORPORATE OR ORGANIZATION NAME					
LEGGONG CONTINUE ON ONCANIZATION 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 ASSI				SSESSOR'S PARCEL NUMBER	
USE OF PROPERTY  Check and state the	primary and incidental qualifying uses of the pro	perty.			
<u>—</u>	property: (if there are numerous properties, pleat property and the name and address of	ase atta		v identifies the	
PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE			
Land					
☐ Buildings and Improvements					
Personal Property					
NAME OF QUALIFYING LESSEE INSTITUTION		l			
MAILING ADDRESS CI		CITY, S	CITY, 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 busines			·	
(See instructions for property s		о ргорс	arty statement sub-	Tillited to the Adoctor.	
Yes No An affidavit is attached in which the lessee declares it exclusively uses the property for exempt purposes. If <b>No</b> , the affidavit will be submitted by the lessor with the property statement.					
	CERTIFICATION				
	der the laws of the State of California that the for s or documents, is true and correct to the best of				
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.



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**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 PROPE	RTY PUT TO EX	EMPT USE
The following property i	is leased as of January 1 of this y	E ATTACH A COPY OF THE LEASE AC ear. If personal property is being I		te the type, make, model, serial number,
PROPERTY TYPE (REAL OR PERSONAL)		PROPERTY DESCRI	PTION	
If Yes,	is the congregation of the church	ion thereof, is used by a church for , religious denomination, or sect go used is not eligible for exemption	reater than 5	
		udent bookstore that generates ur	nrelated busin	ess taxable income as defined in section
If Yes,	ty taxes are determined by esta			e Service must accompany this affidavit. xable 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 ref	iund in an amo he foregoing a	institution, and that any benefit from the ount equal to the reduction in taxes. and all information hereon, including any wledge and belief.
SIGNATURE OF PERSON MAKI	NG CLAIM			DATE
NAME OF PERSON MAKING CL	AIM			TITLE
EMAIL ADDRESS				DAYTIME TELEPHONE ( )

