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)

JESSE SALINAS - Yolo County
Assessor / Clerk-Recorder / Registrar of Voters
625 Court St, Room 104, Woodland, CA 95695-3490
Woodland/Davis (530) 666-8135 - Fax (530) 666-8213
West Sacramento (916) 375-6496 www.yolocounty.org/assessor

This claim must be filed with the Assessor by February 15, 2017. **IDENTIFICATION OF APPLICANT** LESSOR'S CORPORATE OR ORGANIZATION NAME MAILING ADDRESS CITY, STATE, ZIP CODE CORPORATE ID (IF ANY) **IDENTIFICATION OF PROPERTY** FISCAL YEAR OF CLAIM ADDRESS OF PROPERTY (NUMBER AND STREET) 20 CITY, COUNTY, ZIP CODE ASSESSOR'S PARCEL NUMBER **USE OF PROPERTY** Check and state the primary and incidental qualifying uses of the property. 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 **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 TITI F 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 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.

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

| NAME OF QUALIF | YING LES | SSEE INSTITUTION | | | |
|---|---------------------|---|---|---------------------------------|--|
| MAILING ADDRES | SS | | | | |
| CITY, STATE, ZIP (| CODE | | | | |
| ✓ Check the t | ype of q | ualifying exclusive use or | f the property | | |
| ☐ PUBLIC SCHOOL | | | STATE UNIVERSITY | | ☐ NONPROFIT COLLEGE |
| ☐ COMMUNITY COLLEGE | | | UNIVERSITY OF CALIFORNIA | IA | |
| STATE COLLEGE | | | CHURCH | | |
| NAME OF LESSOR | R | | | | |
| MAILING ADDRES | SS | | | | |
| CITY, STATE, ZIP (| CODE | | | | |
| DATE LEASE SIGNED | | | | COI | MMENCEMENT DATE OF LEASE |
| | | | | | |
| The following p | ronerty i | | SESSOR MAY REQUEST A COPY OF THE LEASE of this year. If personal property is being k | | e the type make model serial number |
| | | sting if necessary. | or the year. If personal property to being to | | e the type, make, model, send hamber, |
| PROPERTY TYPE (REAL OR PERSONAL) | | PROPERTY DESCRIPTION | | | |
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| | | | | | |
| Yes No | | | or a portion thereof, is used by a church fo e church, religious denomination, or sect g | | |
| | | | ereof so used is not eligible for exemption. | | on touchte become a defined be confirm |
| ∐ Yes ∐ No | | e property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 2 of the Internal Revenue Code. | | | |
| If Yes , a copy of the institution's most recent tax return filed Property taxes are determined by establishing a ratio of the | | | | | |
| | income | • | by establishing a ratio of the differenced | Dusiness tax | table income to the bookstore's gross |
| | | | CERTIFICATION | | |
| exemption | must go are) und | o to this institution by way ler penalty of perjury und | erty tax exemption on the above property le of a reduction in rental payments or a refu ler the laws of the State of California that the or documents, is true and correct to the be | und in an amo he foregoing a | unt equal to the reduction in taxes. nd all information hereon, including any |
| SIGNATURE OF PERSON MAKING CLAIM | | | | | DATE |
| NAME OF PERSON N | MAKING CL | AIM | | | TITLE |
| EMAIL ADDRESS | | | | | DAYTIME TELEPHONE |
| | | | | | \ / |