BOE-263 (P1) REV. 14 (05-25) EXM-239 (Rev. 10-25)

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

JEFFREY PRANG
ASSESSOR

JEFF PRANG, ASSESSOR
COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
500 WEST TEMPLE STREET, ROOM 227
LOS ANGELES, CA 90012-2770 • Telephone 213.974.3481
Email: Exempt@assessor.lacounty.gov
Website: assessor.lacounty.gov
Si desea ayuda en Español, llame al número 213.974.3211

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

This claim must be filed by 5:00 p.m., February 15.

If you no longer seek an exemption at this location, check here ☐ Sign and return this form to the Assessor. Date vacated: _____

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 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.

☐ Yes ☐ No **The exemption inures to the benefit of the lessee, and the lessee receives a reduction in rental payments or a refund in an amount equal to the reduction in taxes after they have been paid. See sections 202.2 and 206.2 of Revenue and Taxation Code.**

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

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.

RETURN THIS AFFIDAVIT TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LESSEE INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

☑ *Check the type of qualifying exclusive use of the property*

☐ 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	DATE PROPERTY PUT TO EXEMPT USE

PLEASE ATTACH A COPY OF THE LEASE AGREEMENT

The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial number, etc. Attach a separate listing if necessary.

PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION

☐ Yes ☐ No The property described herein, or a portion thereof, is used by a church for parking purposes.
If **Yes**, is the congregation of the church, religious denomination, or sect greater than 500 members? ☐ Yes ☐ No
If **Yes**, the property or portion thereof so used is not eligible for exemption.

☐ Yes ☐ No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 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 affidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

CERTIFICATION

I understand that the lessor has filed for a property tax exemption on the above property leased to this institution, and that any benefit from the exemption must go to this institution by way of a reduction in rental payments or a refund in an amount equal to the reduction in taxes.
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶	DATE
NAME OF PERSON MAKING CLAIM	TITLE
EMAIL ADDRESS	DAYTIME TELEPHONE ( )

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