BOE-264-AH (P1) REV. 14 (05-25) EXM-240 (Rev. 10-25)

COLLEGE EXEMPTION CLAIM

This claim is filed for fiscal year 20 ____- 20 ____.
(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

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

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

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

FOR ASSESSOR'S USE ONLY

Received by _____
(Assessor's designee)

of _____
(county or city)

on _____
(date)

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

CORPORATE NAME OF THE COLLEGE

MAILING ADDRESS | DAYTIME TELEPHONE NUMBER ( )

ADDRESS OF PROPERTY *(Street, City, County, State, Zip Code)*

WEBSITE ADDRESS

ASSESSOR'S PARCEL NUMBER (APN) OR LEGAL DESCRIPTION | DATE PROPERTY WAS FIRST USED BY CLAIMANT

1. Owner and operator: *(check applicable boxes)*
   Claimant is: ☐ Owner and operator ☐ Owner only ☐ Operator only
   and claims exemption on all ☐ Land ☐ Buildings and improvements and/or ☐ Personal property

2. Does the above institution qualify as a college or seminary of learning under the laws of the State of California?
   ☐ YES ☐ NO

3. Is the institution conducted as a non-profit entity?
   ☐ YES ☐ NO

4. Does the institution require for regular admission the completion of a four-year high school course or its equivalent?
   ☐ YES ☐ NO

5. Does the institution confer upon its graduates at least one academic or professional degree, based on a course of at least two years in liberal arts and sciences, or on a course of at least three years in professional studies, such as law, theology, education, medicine, dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce, or journalism?
   ☐ YES ☐ NO

6. Is the property for which the exemption is claimed used **exclusively** for the purposes of education?
   ☐ YES ☐ NO

7. List all buildings and other improvements for which exemption is claimed and state the primary and incidental use of each. Attach a separate sheet if necessary. Indicate whether leased or owned.

APN/PARCEL	BUILDING & IMPROVEMENTS	PRIMARY USE	INCIDENTAL USE	
				☐ LEASE ☐ OWN
				☐ LEASE ☐ OWN
				☐ LEASE ☐ OWN
				☐ LEASE ☐ OWN
				☐ LEASE ☐ OWN
				☐ LEASE ☐ OWN

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

8. Has any construction commenced and/or been completed on this parcel since 12:01 a.m., January 1 of last year?
☐ YES ☐ NO If **YES**, please explain:

9. Is the property, or a portion thereof, for which an exemption is claimed a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?
☐ YES ☐ NO
If **YES**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this claim. Property taxes, as determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income, will be levied.

10. Has any of the property listed above been used for business purposes other than a student bookstore?
☐ YES ☐ NO If **YES**, please explain:

11. If any business is operated by someone other than the college, attach a copy of the lease or other agreement. Please explain:

12. Is any equipment or other property being leased or rented from someone else?
☐ YES ☐ NO
If **YES**, list on a separate sheet the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not **used exclusively** for educational purposes at the collegiate level, please state the other uses of the property. If real property, provide the name and address of the owner.

The benefit of a property tax exemption must inure to the lessee institution. If taxes paid by the lessor, see section 202.2 of the Revenue and Taxation Code.

13. If this is leased property, does the lease or rental agreement specifically provide that the exemption is taken into account, in fixing the terms of the agreement, the lessee shall receive a reduction in rental payments or a refund thereof, if already paid, in an amount equal to the reduction in taxes? (Please provide a full copy of the lease agreement with all amendments to the Assessor's office).
☐ YES ☐ NO
The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. See section 202.2 of the Revenue and Taxation Code.

ADDITIONAL REQUIRED DOCUMENTATION

- Attach a separate page showing the requirements for admission. A current catalog showing the requirements may be substituted.
- Attach a separate page, or current catalog, listing the degrees conferred upon the graduates and the requirements for each degree.
- Attach a copy of the financial statements (balance sheet and operating statement for the preceding fiscal year.)

Whom should we contact during normal business hours for additional information?

NAME	TITLE

DAYTIME TELEPHONE	EMAIL ADDRESS
( )	

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	TITLE

NAME OF PERSON MAKING CLAIM	DATE