BOE-268-A (P1) REV. 10 (05-25) EXM-228 (Rev. 10-25)

PUBLIC SCHOOL EXEMPTION

PROPERTY **USED EXCLUSIVELY BY** A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLEGE, STATE UNIVERSITY, OR UNIVERSITY OF CALIFORNIA

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

FISCAL YEAR OF CLAIM 20 _____ - 20 _____ (see instructions)

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

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

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

NAME OF SCHOOL DISTRICT, ORGANIZATION, ETC.

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

IDENTIFICATION OF PROPERTY

NAME OF SCHOOL

ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, COUNTY, ZIP CODE	ASSESSOR'S PARCEL NUMBER

USE OF PROPERTY

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

☐ PUBLIC SCHOOL ☐ STATE UNIVERSITY ☐ STATE COLLEGE

☐ COMMUNITY COLLEGE ☐ UNIVERSITY OF CALIFORNIA

IDENTIFICATION OF REAL PROPERTY OWNER

NAME OF OWNER

MAILING ADDRESS

CITY, STATE, ZIP CODE

	DATE LEASE SIGNED	COMMENCEMENT DATE OF LEASE
☐ Yes ☐ No A copy of the lease agreement is attached.		

☐ Yes ☐ No The lease confers upon the lessee the exclusive right to possess and use the property.

☐ Yes ☐ No Does the lease 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.

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.

☐ 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.

Important: Failure to submit this affidavit will result in denial of the exemption. This claim only applies when lessees are public schools, community colleges, state colleges, state universities or the University of California. Submission of this claim after the due date will result in a portion of the exemption being denied.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

LEASED PROPERTY AS OF JANUARY 1	NAME AND ADDRESS OF PROPERTY OWNER *(if different than the owner identified on page 1)*
☐ Land *(Legal description or map book, page and parcel number)*	
☐ Buildings and Improvements	DETAIL DESCRIPTION OF THE PROPERTY USED EXCLUSIVELY FOR EDUCATIONAL PURPOSES
☐ Personal Property *(Describe by type, make, model and serial number. If there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessor.)*	

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 ( )

INSTRUCTIONS FOR FILING

This affidavit is required under section 3(d) of Article XIII of the Constitution of the State of California and the provisions of sections 202, 202.2, 202.5, 202.6, 251, 254, 255, 259.10, 260, and 270 of the Revenue and Taxation Code.

IMPORTANT NOTICE
A qualifying institution is one whose property is used exclusively for public schools, community colleges, state colleges, state universities, and University of California. It may include off-campus facilities owned or leased by an apprenticeship program sponsor, if such facilities are used exclusively by the public school for classes of related and supplemental instruction for apprentices or trainees conducted by the public school.

It is not necessary for the lessor to also file the Lessors' Exemption Claim for the property listed. 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.)

Include the terms of the agreement by which the public school obtained the use of real or personal property. When the agreement is in writing, a copy of the document must accompany this claim form.

FILING OF AFFIDAVIT
To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Public School Exemption.)

IDENTIFICATION OF APPLICANT
Identify the name of the school, district or organization seeking exemption on the property. Include the mailing address, and corporate identification number (if any).

IDENTIFICATION OF PROPERTY
Identify the location of the property of which you are seeking exemption; include the parcel number. A separate claim form must be filed for each location.

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.

USE OF PROPERTY
Please check the applicable box that best describes the type of qualifying use of the property identified on this claim form. Also check the type of property of which you are seeking exemption. Identify whether your organization, as the lessee of the property, has the exclusive right of possession and use of the property.

IDENTIFICATION OF OWNER
Identify owner of the property, include the mailing address. Indicate if a copy of the lease agreement is attached to the claim form and provide the date the lease was signed and the commencement date of the lease.