LESSORS' EXEMPTION CLAIM

NAME AND MAILING ADDRESS

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

(Make necessary corrections to the printed name and mailing address)



Alyssa Douglass Butte County Assessor

25 County Center Dr Suite 100 Oroville, CA 95965-3382 (530)538-7721 Fax (530) 538-7991 Email: assessorsoffice@buttecounty.net Website: www.buttecounty.net/assessor

This claim must be filed with the Assessor by February 15. 1 **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. Property in this claim for exemption will be reported by the lessor on a business property statement submitted to the Assessor. 🗌 Yes 🗌 No (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

SIGNATURE OF PERSON MAKING CLAIM	DATE
NAME OF PERSON MAKING CLAIM	TITLE
EMAIL ADDRESS	DAYTIME TELEPHONE
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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 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	QUALIFYING LESSEE INSTITUTION	
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Check the type of qualifying exclusive use of the property PUBLIC SCHOOL STATE UNIVERSITY OF CALIFORNIA COMMUNITY COLLEGE UNIVERSITY OF CALIFORNIA COMMENCEMENT COLLEGE CHURCH AME OF LESSOR ALLING ADDRESS TY, STATE, ZIP CODE THE ASSESSOR MAYREQUEST ACOPY OFTHE LEASE ACGREGATION THE ASSESSOR MAYREQUEST ACCOPY OFTHE LEASE ACGREGATION THE ASSESSOR MAYREQUEST ACCOPY OFTHE LEASE ACGREGATION THE ASSESSOR ACCOPY OFTHE LEASE ACCORDENT ACCOPY THOUS THE ASSES ACCOPY OFTHE LEASE ACCORDENT ACCOPY THOUS TO A DATE THE ASSESSOR ACCOPY OFTHE LEASE ACCORDENT ACCOPY THOUS THE ASSESSOR ACCOPY OFTON THERE ASSESSOR ACCOPY THOUS THE ASSESSOR ACCOPY OFTON THE ASSESSOR ACCOPY THOUS THE ASSESSOR ACCOPY OFTON THE ASSESSOR ACCOPY THOUS THE ASSESSOR ACCOPY ACTION THE ASSESSOR ACCOPY THE ASSESSOR ACCOPY ACTION THE ASSESSOR ACCOPY THE ASSESSOR ACCOPY ACTION THE ASSESSOR ACCOPY THOUS THE ASSESSOR ACCOPY ACTION THE ASSESSOR ACCOPY THOUS THE ASSESSOR ACCOPY ACOUNT ACTION THE ASSESSOR				3	MAILING ADDRESS
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