



**COUNTY OF LAKE**

Courthouse  
255 North Forbes Street  
Lakeport, California 95453

**DOUGLAS W. WACKER  
COUNTY ASSESSOR-RECORDER**

Assessor's Office 707 / 263-2302  
Recorder's Office 707 / 263-2293  
Fax 707 / 263-3703

**20 QUALIFIED LESSORS' EXEMPTION**

**CLAIM FOR EXEMPTIONS CLAIMED ON PROPERTY 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, AND NONPROFIT COLLEGES.**

(Constitution Article XIII, sections 3(d), (e), and (f); Revenue and Taxation Code, sections 202.2, 206.2, and 251(b))

BOE-263-A (FRONT) REV. 5 (8-06)

NAME AND MAILING ADDRESS

To receive one time reporting treatment for the exemption, this claim must be filed with the Assessor within 120 days of the commencement date of the lease.

states:

(name of person making claim)

1. That as \_\_\_\_\_  
(title, such as president, etc.)

2. of the \_\_\_\_\_  
(corporate name, if incorporated)

(mailing address)

Telephone No. ( )

3. That this claim for exemption is made on behalf of the above organization for the property listed below:

PROPERTY DESCRIPTION	STATE PRIMARY AND INCIDENTAL USE OF PROPERTY DESCRIBED
Land: Area:	Use:
Buildings and improvements:	Use:
Personal Property:*	Use:

4. That the name and address of the qualifying institution(s) is \_\_\_\_\_

As used herein a qualifying institution is one whose property qualifies for the free public library, free museum, public school, community college, state college, state university, University of California, or nonprofit college property tax exemption.

5. The lease confers upon the lessee the right to possession and use of the above property.

6. The lessee institution has the option at the end of the lease term of acquiring the above property described in the lease for \$1 (one dollar) or any other nominal sum.

7. A lessee's affidavit, in which the lessee attests to the above statement(s) is provided. Failure to submit/complete the lessee's affidavit will result in denial of one time reporting treatment for the exemption.

**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, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE



**THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.**

\* If there are numerous items of property at various locations, you may attach a list that clearly identifies the property, the name and address of the lessee, and which exemption is applicable.

**INSTRUCTIONS**

The person signing this claim should enter his or her name on the first line.

**Line 3.** If land and/or building, enter the street address and parcel number. If personal property, describe in sufficient detail to identify (for example, type, make, model, serial number, etc.). List the primary use to be made of the property; list other known uses of the property.

**Line 4.** Enter the name and address of the lessee. If there is more than one lessee, you may attach an itemized list.

**Line 7.** A lessee's affidavit of the lessee signed under penalty of perjury attesting to the statements of the lessor must be submitted. A sample affidavit is shown below. The Assessor may request a copy of the lease agreement(s). A separate affidavit is required of each lessee.

**Note:** Where the lessee files a claim for an exemption mentioned in the heading of this form and reports leased property, such property will be allowed the exemption if used in an exempt manner.

**Sample Affidavit Form for Execution by Institutional Lessees**

State of California

County of \_\_\_\_\_ Return to \_\_\_\_\_  
*(owner-lessor)*

\_\_\_\_\_ hereby declares:  
*(name of declarant)*

1. That he or she is the \_\_\_\_\_ of \_\_\_\_\_  
*(title or office)* *(name of lessee institution)*

2. That this institution is a \_\_\_\_\_  
*(type of institution, for example, nonprofit private college)*  
qualifying for property tax exemption and meets all requirements prescribed by law for exemption.

3. That said institution leases from \_\_\_\_\_ the following  
*(name of lessor)*  
property. (If real property, enter the street address and parcel number. Describe personal property—type, make, model, serial number, etc.)

- a. \_\_\_\_\_
- b. \_\_\_\_\_
- c. \_\_\_\_\_

4. That this leased property is being used/used exclusively for \_\_\_\_\_  
purposes by this institution.

- a. Date the lease was signed \_\_\_\_\_
- b. Commencement date of lease \_\_\_\_\_  
[The Assessor may request a copy of the lease agreement(s)].

5. That the lessee institution has the option at the end of the lease term of acquiring the above property described in the lease for \$1 (one dollar) or any other nominal sum.

**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, correct and complete to the best of my knowledge and belief.*

SIGNATURE OF DECLARANT 	TITLE	DATE
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