



**ASSESSOR'S OFFICE**

**Douglas Harms, Assessor**

1010 Tenth Street, Suite 2400 • Modesto, CA 95354  
Phone: (209) 525-6461 • Fax: (209) 525-6586

**PUBLIC SCHOOL EXEMPTION**

**for Property Used Exclusively by a Public School**

Claim for Exemption from Property Taxes under Section 3(d) of Article XIII of the Constitution of the State of California and Sections 202, 202.2, 202.5, 202.6, 254 and 259.10 of the Revenue and Taxation Code.

(See also Sections 251, 255, 260 and 270 of the Revenue and Taxation Code.)

**This claim must be filed with the Assessor by February 15.**

\_\_\_\_\_ states:  
*(name of person making claim)*

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

2. of the \_\_\_\_\_,  
*(name of school district, organization, etc.)*

3. the mailing address of which is \_\_\_\_\_,  
*(give complete address including zip code)*

4. for the exempt property located at \_\_\_\_\_,  
*(give name of school and complete address including zip code)*

5. This claim for the public school exemption is submitted on behalf of above organization for the 20 \_\_\_\_ – 20 \_\_\_\_ fiscal year on the leased property listed on the reverse side of this form; 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 schools.

6. Is the property, or a portion thereof, for which 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 the answer is **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.

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 affidavit.

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

FOR ASSESSOR'S USE ONLY	
Received by _____ <i>(Assessor's designee)</i>	NAME _____
of _____ <i>(county or city)</i>	ADDRESS <i>(street, city, state, zip code)</i> _____
on _____ <i>(date)</i>	DAYTIME PHONE NUMBER _____ (      )

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

<b>PROPERTY DESCRIPTION</b>	<b>NAME AND ADDRESS OF OWNER OF PROPERTY</b>
Land <i>(legal description or map book, page, and parcel number):</i>	<i>(If the property listed is not used exclusively for public school purposes, please state the other uses of the property.)</i>
Buildings and Improvements:	
Personal Property <i>(describe: type, make, model and serial number; if there are numerous items of property at various locations, you may attach a list that clearly identifies the property, location of the property, and the name and address of the owner):</i>	