



ASSESSOR'S OFFICE  
Douglas Harms, Assessor

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2009

EXEMPTION FOR PROPERTY USED BY A FREE PUBLIC  
LIBRARY OR FREE MUSEUM 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, 254, 259.8 OR 259.9 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.

State of California, County of Stanislaus

\_\_\_\_\_ states:

(name of person making claim)

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

2. of the \_\_\_\_\_  
(name of institution, organization, etc.)

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

4. that the location of the exempt property is \_\_\_\_\_  
(give complete address including zip code)

5. that this (check one box)  library or  museum claim is made for property tax exemption on behalf of the above organization for the 20\_\_\_\_ - 20\_\_\_\_ fiscal year on the property listed below. List only property that is owned. Leased property may also be exempt if listed under line 12 on the reverse side; if leased property is listed on the reverse side, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

PROPERTY DESCRIPTION	STATE PRIMARY AND INCIDENTAL USE OF PROPERTY DESCRIBED
6. Land: (Legal description or map book, page, and parcel number from most recent tax statement)  6A. Area: (Acres or square feet)	6B. Primary use:  6C. Incidental use:
7. Buildings and improvements:  Bldg. No.      No. of      No. of      Type of or Name      Floors      Rooms      Construction	7A. Primary use:  7B. Incidental use:
8. Personal property: Describe — include costs and acquisitions dates if applicable. (Attach a separate sheet if necessary.)	8A. Primary use:  8B. Incidental use:

9. Days of the week open to the public \_\_\_\_\_ Hours of day open \_\_\_\_\_

a. Is admittance to the library or museum free?  Yes  No If no, explain in detail: \_\_\_\_\_

b. If a library, is there a user charge for the use of books, periodicals, or facilities?  Yes\*  No

c. If a museum, is there a charge for viewing the museum contents?  Yes\*  No

d. Is the property, or a portion thereof, for which exemption is claimed a 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 organization'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.

e. Is any of the property listed above used for sales or business purposes other than a bookstore?  Yes  No

If yes, please explain: \_\_\_\_\_

BOE-268-B (BACK) REV. 7 (8-07)

\* If the answer to 9b or 9c is "yes" and a BOE-267, Claim for Welfare Exemption, has not been filed for the property, please contact the Assessor's Office immediately. The deadline for timely filing of a Claim for Welfare Exemption is February 15 each year. Where there is a user charge, a Claim for Welfare Exemption may be allowed if both the organization and the use of the property meet all of the requirements for the exemption.

10. If filing for the first time, attach a copy of lease or agreement. Lease termination date \_\_\_\_\_.

11. Name and address of the owner of the land and buildings, if other than above \_\_\_\_\_

12. Is any equipment or other property at this location being leased or rented from someone else?  Yes  No

If **yes**, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property. "Exclusive use" is not required for this exemption, the lessee's possession is sufficient evidence of use.

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.

**REMARKS**

Multiple horizontal lines for entering remarks.

**FOR ASSESSOR'S USE ONLY**

Received by \_\_\_\_\_  
*(Assessor's designee)*

of \_\_\_\_\_  
*(county or city)*

on \_\_\_\_\_  
*(date)*

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

NAME \_\_\_\_\_

ADDRESS *(city, state, zip code)* \_\_\_\_\_

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



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