

FREE PUBLIC LIBRARY OR FREE MUSEUM CLAIM

PROPERTY **USED SOLELY** FOR EITHER A FREE PUBLIC LIBRARY
OR FREE MUSEUM.

This claim is filed for fiscal year 20____ - 20____.

(Example: a person filing a timely claim in January 2011 would enter
"2011-2012.")

NAME AND MAILING ADDRESS

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



**Office of Tara K. Freitas, CPA
Tulare County Assessor**

221 S. Mooney Blvd., Room 102-E
Visalia, California 93291-4593
(559) 636-5100 Fax: (559) 737-4468
Email: Assessor@tularecounty.ca.gov
Website: tularecounty.ca.gov/assessor/



A claimant must complete and file this form
with the Assessor by February 15.

If you no longer seek an exemption at this location, check here ☐ Sign and return this form to the Assessor. Date vacated: _____

NAME OF PERSON MAKING CLAIM

TITLE

NAME AND ADDRESS OF OWNER OF LAND AND BUILDINGS (if different from above)

NAME OF INSTITUTION

MAILING ADDRESS OF INSTITUTION (CITY, STATE, ZIP CODE)

ADDRESS OF PROPERTY (NUMBER AND STREET)

ASSESSOR'S PARCEL NUMBER

CITY, COUNTY, ZIP CODE

LEASE TERMINATION DATE

DAYS OF THE WEEK OPEN TO THE PUBLIC AND HOURS OF OPERATION

☒ Check the type of qualifying exclusive use of the property. If filing for the first time, attach a copy of the lease or agreement.

☐ LIBRARY

☐ MUSEUM

1. ☐ Yes ☐ No Is admittance to the library or museum free? If no, please explain:

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

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

*If **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 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.

4. ☐ Yes ☐ No Is the property, or a portion thereof, for which the exemption is claimed a 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 claim. Property taxes as determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income will be levied.

5. ☐ Yes ☐ No Is any of the owned property used for sales or business purposes other than a bookstore? If yes, please explain:

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

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.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

