EF-268B-R01-1013-0
BOE-268-B (P1) REV. 10 (05-14)

Inyo County Assessor
P.O. Box J
Independence, CA 93526
(760) 878-0302
inyoassessor@inyocounty.us

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)

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

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

7. List only property that is owned. Leased property may also be exempt if listed under the remarks section below. If leased property is listed, 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
☐ Land: *(Legal description or map book, page and parcel number from most recent tax statement)* ☐ Area: *(Acres or square feet)*	Primary use: Incidental use:
☐ Buildings and Improvements Bldg. No. or Name / No. of Floors / No. of Rooms / Type of Construction	Primary use: Incidental use:
☐ Personal Property: Describe - include cost and acquisition dates if applicable. *(Attach a separate sheet if necessary.)*	Primary use: Incidental use:

REMARKS

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

NAME	TITLE
DAYTIME TELEPHONE ( )	EMAIL ADDRESS

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

NAME OF PERSON MAKING CLAIM	TITLE
SIGNATURE OF PERSON MAKING CLAIM ▶	DATE