



County Assessor, Standards, Services & Exemption Division
 County Government Center, 70 West Hedding St, East Wing, 5th Floor, San Jose, California 95110-1770
 Ph: (408) 299-6460 FAX (408) 271-8812
 Web: <http://www.scc-assessor.org> E-Mail: Exemptions@asr.sccgov.org

BOE-264-AH (FRONT) REV. 6 (8-07)

Lawrence E. Stone
 Assessor

¿No habla Ingles? La Oficina del Tasador tiene empleados que hablan Español. Llámenos al (408) 299-6460 Parcel Numbers or
 Legal Description _____

**2008 COLLEGE EXEMPTION
 CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS
 3(e) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE
 STATE OF CALIFORNIA AND SECTIONS 202.2, 203, AND 258 OF THE
 REVENUE AND TAXATION CODE**

(See also sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

State of California, County of Santa Clara

- _____ states:
(name of person making claim)
1. He/She is _____
(title, such as president, etc.)
2. of the _____,
(corporate name of the college)
3. the address of which is _____;
(give complete address including zip code)
4. that this claim for the college exemption is made on behalf of this organization for the 20 ____ – 20 ____ fiscal year on the property listed on the reverse side of this form;
5. that the above institution qualifies as a college or seminary of learning under the laws of this state;
6. that the institution is not conducted for profit;
7. that the institution requires for regular admission the completion of a four-year high school course or its equivalent;
8. that the institution confers upon its graduates at least one academic or professional degree, based on a course of at least two years in liberal arts and sciences, or on a course of at least three years in professional studies, such as law, theology, education, medicine, dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce, or journalism;
9. that the grounds for which the exemption is claimed are those within which its buildings are located;
10. that the property for which the exemption is claimed is **used exclusively** for the purposes of education.

FOR ASSESSOR'S USE ONLY
Received by _____ <i>(Assessor's designee)</i>
of _____ <i>(county or city)</i>
on _____ <i>(date)</i>

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

NAME _____

ADDRESS *(city, state, zip code)* _____

DAYTIME PHONE NUMBER _____ E-MAIL ADDRESS *(optional)* _____

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.
 The documents requested on the reverse side are a part of this claim and must be attached; all questions must be answered.

INSTRUCTIONS AND QUESTIONNAIRE FOR COLLEGE EXEMPTION

Follow each instruction and answer each question below; give as much detail as you consider necessary to support your claim for an exemption for this property. List all locations used, either owned or leased, where the exemption is to be applied.

1. List all buildings and other improvements for which exemption is claimed and state the primary and incidental use of each.

LOCATIONS	PRIMARY USE	INCIDENTAL USE	LEASED OR OWNED
A.			
B.			
C.			
D.			
E.			
F.			
G.			

(Please attach a separate sheet if above space is not adequate.)

2. Attach a separate page showing the requirements for admission. (A current catalogue showing the requirements may be substituted.)
3. Attach a separate page listing the degrees conferred upon the graduates and the requirements for each degree. (A current catalogue showing the requirements may be substituted.)
4. Attach a copy of the financial statements (balance sheet and operating statement for the preceding fiscal year).
5. Has there been any construction commenced and/or completed on this parcel since 12:01 a.m., January 1 of last year?
 Yes No

If **yes**, please explain: _____

6. Is the property, or a portion thereof, for which an 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.

7. Has any of the property listed above been used for business purposes other than a student bookstore? Yes No

If **yes**, please explain: _____

8. If the business is operated by someone other than the college, attach a copy of the lease or other agreement. Please explain:

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

If the answer is **yes**, list on a separate sheet the name and address of the owner and the type, make, model, and serial number of the property; if the property listed is not **used exclusively** for educational purposes at the collegiate level, please state the other uses of the property. If real property, provide the name and address of the owner.

The benefit of a property tax exemption must inure to the lessee institution. If taxes paid by the lessor, see section 202.2 of the Revenue and Taxation Code.