BOE-263-B (P1) REV. 05 (05-25)

LESSEES' EXEMPTION CLAIM

Declaration of property information as of 12:01 a.m., January 1, 2026.

PROPERTY **USED EXCLUSIVELY FOR** PUBLIC SCHOOLS, COMMUNITY COLLEGES, STATE COLLEGES, STATE UNIVERSITIES, OR UNIVERSITY OF CALIFORNIA [Revenue and Taxation Code section 202(a)(3)]

JORDAN Z. MARKS, ASSESSOR
COUNTY OF SAN DIEGO
INSTITUTIONAL EXEMPTIONS
1600 PACIFIC HWY., SUITE 103
SAN DIEGO, CA 92101
TELEPHONE: 619-531-5772

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

To receive the full exemption, this claim must be filed by 5:00 p.m., February 15.

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

IDENTIFICATION OF APPLICANT

LESSEE'S CORPORATE OR ORGANIZATION NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, COUNTY, ZIP CODE	ASSESSOR'S PARCEL NUMBER

USE OF PROPERTY *Check and state the primary and incidental qualifying uses of the property.*

The exemption claim is made for the following property: *(if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)*

PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE
☐ Land		
☐ Buildings and Improvements		
☐ Personal Property		

☐ Yes ☐ No Does the lease/agreement confer upon the lessee the exclusive right to possession and use of the property?

☐ Yes ☐ No Is the claimant a lessee or operator of real or personal property owned by a public school, community college, state college, state university, or University of California that is used exclusively for community college, state college, state university, or University of California purposes?

☐ Yes ☐ No Does the claimant own personal property used at this property for public school purposes?

Note: If requested by the assessor, the claimant shall provide a copy of the lease or agreement.

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM ▶	DATE
NAME OF PERSON MAKING CLAIM	TITLE
E-MAIL ADDRESS	DAYTIME TELEPHONE ( )

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION