

**PUBLIC SCHOOL EXEMPTION**

PROPERTY USED EXCLUSIVELY BY A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLEGE, STATE UNIVERSITY, OR UNIVERSITY OF CALIFORNIA



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

**FISCAL YEAR OF CLAIM 2026 - 2027.** (see instructions)

**This claim must be filed by 5:00 p.m., February 15.**

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

\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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**

NAME OF SCHOOL DISTRICT, ORGANIZATION, ETC. \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY, STATE, ZIP CODE \_\_\_\_\_

CORPORATE ID (IF ANY) \_\_\_\_\_

**IDENTIFICATION OF PROPERTY**

NAME OF SCHOOL \_\_\_\_\_

ADDRESS OF PROPERTY (NUMBER AND STREET) \_\_\_\_\_

CITY, COUNTY, ZIP CODE \_\_\_\_\_

ASSESSOR'S PARCEL NUMBER \_\_\_\_\_

**USE OF PROPERTY**

Check the type of qualifying exclusive use of the property

PUBLIC SCHOOL

STATE UNIVERSITY

STATE COLLEGE

COMMUNITY COLLEGE

UNIVERSITY OF CALIFORNIA

**IDENTIFICATION OF REAL PROPERTY OWNER**

NAME OF OWNER \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY, STATE, ZIP CODE \_\_\_\_\_

Yes  No A copy of the lease agreement is attached.

DATE LEASE SIGNED

COMMENCEMENT DATE OF LEASE

Yes  No The lease confers upon the lessee the exclusive right to possess and use the property.

Yes  No Does the lease agreement specifically provide that the exemption is taken into account in fixing the terms of the agreement? The lessee shall receive a reduction in rental payments or a refund thereof, if already paid, in an amount equal to the reduction in taxes.

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.

Yes  No The property, or a portion thereof, is a student 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 affidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

**Important:** Failure to submit this affidavit will result in denial of the exemption. This claim only applies when lessees are public schools, community colleges, state colleges, state universities or the University of California. Submission of this claim after the due date will result in a portion of the exemption being denied.

LEASED PROPERTY AS OF JANUARY 1	NAME AND ADDRESS OF PROPERTY OWNER <i>(if different than the owner identified on page 1)</i>
<input type="checkbox"/> Land <i>(Legal description or map book, page and parcel number)</i>	DETAIL DESCRIPTION OF THE PROPERTY USED EXCLUSIVELY FOR EDUCATIONAL PURPOSES
<input type="checkbox"/> Buildings and Improvements	
<input type="checkbox"/> Personal Property <i>(Describe by type, make, model and serial number. If there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessor.)</i>	

### 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
EMAIL ADDRESS	DAYTIME TELEPHONE (     )

### INSTRUCTIONS FOR FILING

This affidavit is required under section 3(d) of Article XIII of the Constitution of the State of California and the provisions of sections 202, 202.2, 202.5, 202.6, 251, 254, 255, 259.10, 260, and 270 of the Revenue and Taxation Code.

#### IMPORTANT NOTICE

A qualifying institution is one whose property is used exclusively for public schools, community colleges, state colleges, state universities, and University of California. It may include off-campus facilities owned or leased by an apprenticeship program sponsor, if such facilities are used exclusively by the public school for classes of related and supplemental instruction for apprentices or trainees conducted by the public school.

It is not necessary for the lessor to also file the Lessors' Exemption Claim for the property listed. 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.)

Include the terms of the agreement by which the public school obtained the use of real or personal property. When the agreement is in writing, a copy of the document must accompany this claim form.

#### FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Public School Exemption.)

#### IDENTIFICATION OF APPLICANT

Identify the name of the school, district or organization seeking exemption on the property. Include the mailing address, and corporate identification number (if any).

#### IDENTIFICATION OF PROPERTY

Identify the location of the property of which you are seeking exemption; include the parcel number. A separate claim form must be filed for each location.

#### FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2026 would enter "2026-2027" on line four of the claim; a "2025-2026" entry on a claim filed in February 2026 would signify that a late claim was being filed for the preceding fiscal year.

#### USE OF PROPERTY

Please check the applicable box that best describes the type of qualifying use of the property identified on this claim form. Also check the type of property of which you are seeking exemption. Identify whether your organization, as the lessee of the property, has the exclusive right of possession and use of the property.

#### IDENTIFICATION OF OWNER

Identify owner of the property, include the mailing address. Indicate if a copy of the lease agreement is attached to the claim form and provide the date the lease was signed and the commencement date of the lease.