BOE-264-AH (P1) REV. 09 (02-11)

Phil Ting, Assessor-Recorder
Office of the Assessor-Recorder
City and County of San Francisco
1 Dr. Carlton B. Goodlett Place, Room 190
San Francisco, CA 94102
(415) 554-5596

COLLEGE EXEMPTION CLAIM

Declaration of property information as of 12:01 a.m., January 1, 20 12

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

State of California, County of San Francisco

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

FOR ASSESSOR'S USE ONLY

Received by _____
(Assessor's designee)

of _____
(county or city)

on _____
(date)

NAME OF CLAIMANT

TITLE OF CLAIMANT | DAYTIME TELEPHONE NUMBER ( )

CORPORATE NAME OF THE COLLEGE

ADDRESS *(Street, City, County, State, Zip Code)*

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION

1. Does the above institution qualify as a college or seminary of learning under the laws of the State of California?
   ☐ YES ☐ NO

2. Is the institution conducted as a non-profit entity?
   ☐ YES ☐ NO

3. Does the institution require for regular admission the completion of a four-year high school course or its equivalent?
   ☐ YES ☐ NO

4. Does the institution confer 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?
   ☐ YES ☐ NO

5. Are you claiming the exemption on both the land and buildings?
   ☐ YES ☐ NO

6. Is the property for which the exemption is claimed used **exclusively** for the purposes of education?
   ☐ YES ☐ NO

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 CLAIMANT ▶ | TITLE | DATE

EMAIL ADDRESS

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

INSTRUCTIONS AND QUESTIONNAIRE FOR COLLEGE EXEMPTION

Answer each question below, and provide 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. Attach a separate sheet if necessary. Indicate whether leased or owned.

LOCATIONS	PRIMARY USE	INCIDENTAL USE	
			☐ LEASE ☐ OWN
			☐ LEASE ☐ OWN
			☐ LEASE ☐ OWN
			☐ LEASE ☐ OWN
			☐ LEASE ☐ OWN
			☐ LEASE ☐ OWN
			☐ LEASE ☐ OWN
			☐ LEASE ☐ OWN

2. Attach a separate page showing the requirements for admission. A current catalog showing the requirements may be substituted.

3. Attach a separate page, or current catalog, listing the degrees conferred upon the graduates and the requirements for each degree.

4. Attach a copy of the financial statements (balance sheet and operating statement for the preceding fiscal year.)

5. Has any construction commenced and/or been 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 **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 being leased or rented from someone else?
   ☐ YES ☐ NO
   If **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.

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

NAME	DAYTIME TELEPHONE NUMBER ( )
ADDRESS *(Street, City, County, State)*	
EMAIL ADDRESS	