



YOUNG, MINNEY & CORR, LLP

LEGAL ALERT

February 15 Deadline for Real Property Tax Exemptions

Did you know that your charter school facility likely is exempted from property taxes? Under a typical private lease agreement, a charter school is required to pay for its share of the real property taxes on the facilities. However, as public schools, charter schools qualify for an exemption from the largest portion of real property taxes, known as “*ad valorem*” taxes, which are based on the assessed value of the property. As long as the charter school had been operating on the property at the start of the current calendar year (January 1), the school qualifies for the “public schools” exemption for the following fiscal year. The benefit of that property tax exemption must inure to your school (not to the property owner) – this usually takes the form of a refund of property taxes you have paid, or a reduction in your costs for the property.

To qualify for the exemption from property taxes assessed during the 2019-2020 fiscal year, you only need to show that your facility was being used as a charter school facility on January 1, 2019. However, if your school is presently still under construction or preparing for new operations in the fall of 2019, then you will need to wait until next year to seek the property tax exemption for your location.

To get an exemption from your property taxes, you need to file an application for an exemption with your local county assessor by **February 15**. Go to the website of your local county assessor to access their application for the public school exemption. With the application, you will also need to include a copy of your lease agreement to prove that the charter school commenced operations on the property before January 1, 2019 (this is known as the “lien date”). You may also be required to include documentation (sometimes called a “Property Use Report”) detailing how much of the facility was used by the charter school. Your application and all supporting documentation must be filed with the assessor’s office by February 15.

Don’t forget, a new application must be filed every year! You must file a new application each year, even if your facility qualified for and applied for an exemption last year.

Should you have any questions about this Legal Alert, or the process to obtain a real property tax exemption, please contact Sarah Kollman (skollman@mycharterlaw.com) or Gregory Forest (gforest@mycharterlaw.com) at 916-646-1400. You can also [view past Legal Alerts here](#).

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