# CLAIM FOR EXEMPTION FROM PROPERTY TAXES OF AIRCRAFT OF HISTORICAL SIGNIFICANCE

This claim must be filed annually with the Assessor by 5:00 p.m., February 15, for the preceding January 1 lien date to receive a full 100% exemption. An 80% exemption is available if this affidavit is filed between February 16 - August 1.

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



Bob Buckner Colusa County Assessor 547 Market St., Suite 101 Colusa, CA 95932 (530) 458-0450

| L  |                           |                               |                      |                                     |                       |  |
|--|---------------------------|-------------------------------|----------------------|-------------------------------------|-----------------------|--|
| SECTION 1: CLAIMANT INFOR  | MATION                    |                               |                      |                                     |                       |  |
| NAME OF OWNER  |                           |                               |                      |                                     |                       |  |
| NAME OF CLAIMANT (if different from c  | owner)                    |                               |                      |                                     |                       |  |
| ADDRESS OF CLAIMANT  |                           |                               |                      |                                     | CITY                  |  |
| EMAIL ADDRESS  |                           |                               |                      |                                     | DAYTIME PHONE NUMBER  |  |
| SECTION 2: AIRCRAFT INFORM   | MATION                    |                               |                      | ·                                   |                       |  |
| FAA REGISTRATION NUMBER  | HOURS IN OPER             | ATION LAST YEAR               | AIRFR                | AIRFRAME HOURS AS OF JANUARY 1      |                       |  |
| MANUFACTURER   |                           | MODEL                         |                      |                                     | YEAR BUILT            |  |
| AIRCRAFT LOCATION AS OF 12:01 A.M  | H., JANUARY 1 (AIRPORT,   | HANGAR OR TIE-DOWN NUMB       | ER)                  |                                     |                       |  |
| Check the appropriate box:<br>Original<br>1. Is the aircraft considered airc<br>YES NO<br>2. Do you hold the aircraft prim<br>YES NO<br>3. Do you use the aircraft for aircra | arily for purposes of sa  |                               |                      | than Five                           |                       |  |
| YES NO   |                           |                               |                      |                                     |                       |  |
| SECTION 3: FIRST-TIME FILER  |                           |                               |                      |                                     |                       |  |
| A fee of \$35 will be charged by the lf the aircraft was first made avail intend to display the aircraft durin first date of public display?   | able for public display I | ess than 12 days prior to th  | e lien date (January | <ol> <li>the exemption r</li> </ol> | nay be granted if you |  |
|  |                           | CERTIFICATION                 |                      |                                     |                       |  |
| I certify (or declare) under penalty   | y of perjury under the la | aws of the State of Californi | a that the foregoing | and all information I               | nereon, 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



## ATTACH CERTIFICATES OF ATTENDANCE TO THIS FORM

| SCHEDULE OF DISPLAYS |                     |  |                        |  |  |  |
|----------------------|---------------------|--|------------------------|--|--|--|
| Date(s)              | Display Location(s) | Name of Owner<br>of Display<br>Site(s) | Telephone<br>Number(s) |  |  |  |
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### SCHEDULE OF DISPLAYS

### PROVISIONS OF THE REVENUE AND TAXATION CODE

- **220.5** (a) Aircraft of historical significance shall be exempt from taxation.
  - (b) The exemption provided in subdivision (a) shall only apply if **all** of the following conditions are satisfied: [Emphasis added.]
    - (1) The assessee is an individual owner who does not hold the aircraft primarily for purposes of sale.
    - (2) The assessee does not use the aircraft for commercial purposes or general transportation.
    - (3) The aircraft is available for display to the public at least 12 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed. If the aircraft was first made available for public display less than 12 days prior to the lien date, the exemption may be granted if the claimant certifies in writing that the aircraft will be made available for public display at least 12 days during the 12-month period commencing with the first day the property was made available for public display. When applying for an exemption pursuant to this section, the claimant shall attach to that application a certificate of attendance from the event coordinator of the event at which the aircraft was displayed as required by this paragraph.
  - (c) When claiming an exemption pursuant to this section, the claimant shall provide all information required and answer all questions contained in an affidavit furnished by the assessor. The claimant shall sign the affidavit, under penalty of perjury. The Assessor may require additional proof of the information or answers provided in the affidavit before allowing the exemption.
  - (d) For purposes of this section, "aircraft of historical significance" means any aircraft that is an original, restored, or replica of a heavier than air powered aircraft that is 35 years or older or any aircraft of a type or model of which there are fewer than five in number known to exist worldwide.
  - (e) A fee of thirty-five dollars (\$35) shall be charged and collected by the assessor upon the **initial** application for an exemption pursuant to this section. [Emphasis added.]

