EF-260-A-R10-0522-07000160-1 BOE-260-A (P1) REV. 10 (05-22)

CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT



Gus Kramer County Assessor 2530 Arnold Drive, Suite 100

Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

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

Under the provisions of section 217.1. Revenue and Taxable Code, certain aircraft which have been made available for display in a publicly owned aerospace museum, regular an aerospace museum regular or an aerospace museum regular point to the public an operated by a nonprofit organization qualified for exemption under section 23701d of the Revue and Taxabion Cod for a minimum period of 90 days during the 12-month period commencial proceeding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 day immediately preceding January 1 or for less than 90 days during the 1 preceding January 1 or for less than 90 days during the 1 preceding January 1 by January 1 preceding January 1 by January 1 preceding January 1	NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)		AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT		
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THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



PROVISIONS OF THE REVENUE AND TAXATION CODE

- **217.1**. (a) Except as provided in subdivision (d), the following articles of personal property that are made available for display in a publicly owned aerospace museum, or an aerospace museum that is regularly open to the public and that is operated by a nonprofit organization that qualifies for exemption pursuant to Section 23701d, shall be exempt from taxation:
 - (1) Aircraft that have been restored or maintained, whether currently certified or not for flight purposes.
 - (2) Aircraft donated in perpetuity to the aerospace museum.
- (b) When making a claim for an exemption pursuant to this section, a person claiming the exemption shall give all information required and answer all questions in an affidavit, and shall subscribe and swear to the affidavit, under penalty of perjury. The assessor may require additional proof of the facts stated before allowing the exemption. The affidavit shall be accompanied by a certificate of the director or other officer of the aerospace museum in which the property for which an exemption is claimed under this section was made available for public display for the period specified in subdivision (e).
- (c) For the 1984-85 assessment year and each assessment year thereafter, the provisions of Sections 255 and 260 shall be applicable to the exemption provided by this section.
- (d) The exemption provided by subdivision (a) shall not apply to any aircraft loaned by any person who holds aircraft primarily for purposes of sale.
- (e) The exemption provided by this section shall not apply unless the property was made available for public display in the aerospace museum for a period of 90 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.
- If the property was first made available for public display less than 90 days prior to the lien date, the exemption may be granted if the person claiming the exemption certifies in writing that the property will be made available for public display for at least 90 days during the 12-month period commencing with the first day the property was made available for public display.
- (f) For purposes of this section, "regularly open to the public" means that the aerospace museum was open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.
- If the aerospace museum has been open for less than 35 weeks during the 12-month period immediately preceding the lien date or for less than 20 hours per week during that period, the exemption may be granted if the director or other officer of the aerospace museum certifies in writing that the aerospace museum will be open for not less than 20 hours per week for not less than 35 weeks during the 12-month period beginning with the date the aerospace museum was first opened.
- (g) If a person certifies in writing that the property will be made available and the aerospace museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the aerospace museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in Section 531.1.
- (h) The exemption provided by this section shall be applicable for the 1979-80 fiscal year and each fiscal year thereafter.
- **255. TIME TO FILE AFFIDAVITS.** Affidavits required for exemptions named in this article, except the homeowners' exemption, shall be filed with the assessor between the lien date and 5 p.m. on February 15.
- **260. NONCOMPLIANCE WITH PROCEDURE.** If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.