EF-260-B-R15-0522-08000245-1 BOE-260-B (P1) REV. 15 (05-22)

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.

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Jennifer Perry, Assessor County of Del Norte

981 H Street, Suite 120 Crescent City, CA 95531 Telephone: (707) 464-7200

SECTION 1: CLAIMANT INFORMA	ATION		
NAME OF OWNER			
NAME OF CLAIMANT (if different from own	ner)		
ADDRESS OF CLAIMANT (number, street	city, state, zip code)		
EMAIL ADDRESS		DAYTIME PHONE NUMBER	
SECTION 2: AIRCRAFT INFORMA	TION		
FAA REGISTRATION NUMBER	HOURS IN OPERATION LAST YEAR	AIRFRAME HOURS AS OF JANUARY 1	
MANUFACTURER	MODEL	YEAR	R BUILT
AIRCRAFT LOCATION AS OF 12:01 A.M.,	 JANUARY 1 (AIRPORT, HANGAR OR TIE-DOWN NUI	MBER)	
Check the appropriate box: Original 1. Is the aircraft considered airwo	Restored Replica	Fewer than Five	
YES NO			
 Do you hold the aircraft primari YES NO 	ly for purposes of sale?		
3. Do you use the aircraft for any YES NO	general transportation or commercial purpose	es?	
SECTION 3: FIRST-TIME FILERS			
A fee of \$35 will be charged by the	assessor upon the initial application for an exe	emption. This is a one-time only, non-refundable fee.	
		the lien date (January 1), the exemption may be granted referenced aircraft at least 12 days during the year follows:	
YES NO			
	CERTIFICATION	I	
		rnia that the foregoing and all information hereon, include Implete to the best of my knowledge and belief.	ding any
SIGNATURE OF CLAIMANT	TITLE	DATE	
EMAIL ADDRESS			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

ATTACH CERTIFICATES OF ATTENDANCE TO THIS FORM

Date(s) Display Location(s) Name of Owner of Display Site(s) Telephone Number(s)

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.]

