EF-260-B-R13-0611-11000738-1 BOE-260-B (P1) REV. 13 (06-11)

# 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.)



## Sendy Perez Glenn County Assessor/Clerk/Recorder

516 W. SYCAMORE ST., 2ND FLOOR WILLOWS, CA 95988 Phone: (530) 934-6402 FAX: (530) 934-6571

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SECTION 1: CLAIMANT INFORMATION	ON				
NAME OF OWNER					
NAME OF CLAIMANT (if different from owner)					
ADDRESS OF CLAIMANT			CITY	CITY	
EMAIL ADDRESS			DAYTIME PHONI	DAYTIME PHONE NUMBER	
SECTION 2: AIRCRAFT INFORMATION	ON				
FAA REGISTRATION NUMBER	HOURS IN OPERATION LAST YEAR		AIRFRAME HOURS AS OF JAN	NUARY 1	
N MANUFACTURER	MODEL			YEAR BUILT	
AIRCRAFT LOCATION AS OF 12:01 A.M., JAN	   NUARY 1 (AIRPORT, HANGAR OR TIE-D	OWN NUMBER)			
Is the aircraft considered airworth     YES  NO     Do you hold the aircraft primarily f     YES  NO	for purposes of sale?  neral transportation or commercial  essor upon the initial application for public display less than 12 days	purposes?  or an exemption. This is prior to the lien date (	January 1), the exemption m	nay be granted if you	
first date of public display?  YES NO	Tollowing 12 months. Will you disp	nay the referenced and	ran at loast 12 days dulling	and your ronowing its	
	CERTIFIC	CATION			
I certify (or declare) under penalty of particles accompanying statem		of California that the for			
SIGNATURE OF CLAIMANT		, TLE	-	DATE	
EMAIL ADDRESS					

### 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.]



EF-260-B-R13-0611-1100073