EF-260-B-R15-0522-16000173-1 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.

AND OF IS	Kristine Lee
Sharp San	Kings County Assessor
The second second	1400 W. Lacey Blvd.
	Hanford, CA 93230
0.12	559-852-2486
THOR	Fax: 559-582-2794

I	ı			
If you no longer seek an exemption at this location, check Sign and return this form to the Assessor  Date sold/no longer used for exempt purpose:				
SECTION 1: CLAIMANT INFORM	ATION			
NAME OF OWNER				
NAME OF CLAIMANT (if different from ow	ner)			
ADDRESS OF CLAIMANT (number, street	t, city, state, zip code)			
EMAIL ADDRESS			DAYTIME PHONE NUMBER	
SECTION 2: AIRCRAFT INFORMA	ATION			
FAA REGISTRATION NUMBER	HOURS IN OPERATION LAST YEAR	AIRFRAME H	OURS AS OF JANUARY 1	
MANUFACTURER	MODEL		YEAR BUILT	
AIRCRAFT LOCATION AS OF 12:01 A.M.,	JANUARY 1 (AIRPORT, HANGAR OR TIE-DOWN NUMBE	R)		
Check the appropriate box:	Restored Replica	Fewer than I	Five	
Is the aircraft considered airwo     YES  NO	orthy?			
2. Do you hold the aircraft primar YES NO	ily for purposes of sale?			
3. Do you use the aircraft for any YES NO	general transportation or commercial purposes?			
SECTION 3: FIRST-TIME FILERS				
A fee of \$35 will be charged by the	assessor upon the initial application for an exemp	tion. This is a one-time	only, non-refundable fee.	
	ole for public display less than 12 days prior to the the following 12 months. Will you display the refe			
YES NO				
	CERTIFICATION			
	of perjury under the laws of the State of California tements or documents, is true, correct, and comple			
SIGNATURE OF CLAIMANT	TITLE		DATE	
EMAIL ADDRESS			I	

## ATTACH CERTIFICATES OF ATTENDANCE TO THIS FORM

## Date(s) Display Location(s) Name of Owner of Display Site(s) Number(s) Name of Owner of Display Site(s) 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.]

