EF-260-R09-0611-17000739-1 BOE-260 (P1) REV. 09 (06-11)

CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF WORK OF ART

Declaration of costs and other related property information as of 12:01 a.m.,

January 1, 20 .

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



Richard Ford County Assessor-Recorder

Lake County Courthouse 255 North Forbes Street Lakeport, CA 95453

Assessor's Office Phone: 707-263-2302 Recorder's Office Phone: 707-263-2293

Fax: 707-263-3703

AFFIDAVIT FOR EXEMPTION OF WORK OF ART

L		٦	Code, cert made avai museum, o operated b under sec for a minin immediate immediate available for with the fill	ain articles of p lable for display or in a museum by a nonprofit of tion 23701d of num period of 9 ly preceding Ja by preceding Ja or 90 days during	ersonal proper in a publicly on regularly oper ganization quathe Revenue 0 days during thouary 1, or for anuary 1 but vog the 12-month	venue and Taxation ty which have been owned art gallery or n to the public and alified for exemption and Taxation Code the 12-month period less than 90 days which will be made period commencing available, shall be
NAME OF CLAIMANT						
ADDRESS OF CLAIMANT					DAYTIME TEL	EPHONE NUMBER
LOCATION OF THE PERSONAL PROPERTY AS	OF 12:01 A.M., JANUARY 1				()	
NAME OF ART GALLERY OR MUSEUM IN WHIC	H THE PROPERTY WAS MADE AVAILABLE	E FOR DISPLAY		DIRECTOR'S OR OF	FICER'S NAME	
ADDDECO (Otrost Oits Counts Otsts 7/B and a)						
ADDRESS (Street, City, County, State, ZIP code)						
NATURE OF THE PERSONAL PROPERTY FOR V	VHICH EXEMPTION IS CLAIMED [check tl	he appropriate box(es	s); additional worl	ks of art may be listed	on a separate sheet,	with nature and description]
ORIGINAL PAINTING	ORIGINAL SCULPTURE	WORK OF THE FREE	E FINE ARTS (ch	eck below)		
ORIGINAL MOSAIC	ORIGINAL STATUARY	ETCHING	LITHOGI	RAPH		
ORIGINAL DRAWING OR SKETCHES			☐ PRINTS MADE BY HAND TRANSFER PROCESS ☐ OTHER ORIGINAL WORK OF THE FREE FINE ARTS			
DESCRIBE THE PROPERTY AND THE PROCESS	S BY WHICH IT WAS OPEATED IN SLIFFIC	WOODCUT		ORIGINAL WORK OF	THE FREE FINE AR	TS
DESCRIBE THE FROM ENTRAND THE PRODUCT	781 WHIGHTI WAS SKEATED IN SOFT K	OILINI DLIAIL TO ID	LINIII			
DO THE ITEMS DESCRIBED ABOVE INCLUDE A	RTICLES OF UTILITY OR ARTICLES DES	IGNED [DOES CLAIMAN	T HOLD WORKS OF A	ART PRIMARILY FOR	R PURPOSES OF SALE?
FOR INDUSTRIAL USE?	YES NO		YES	NO		
		ATION OF CLA				
I certify (or declare) under penalty o	f perjury under the laws of the ements or documents, is true, (
SIGNATURE OF PERSON MAKING CLAIM	Sments of documents, is true, t	TITLE	inpicte to the	best of my kno	wicage and bei	DATE
•						
E-MAIL ADDRESS						
	CERTIFICATION OF M	USEUM DIREC	CTOR OR O	FFICER		
The work of art described above wa	s made available for display fro	om		.0 to		, 20
(If additional works are	e listed on an attachment, the o	director or office	er must sign	this certificate a	nd each attach	ment.)
I certify (or declare) that the SIGNATURE OF DIRECTOR OR OFFICER	e information contained herein i		and comple	te to the best of	my knowledge	
SIGNATURE OF DIRECTOR OR OFFICER		TITLE				DATE
DIRECTOR OR OFFICER OF (publicly owned art s	gallery, museum or museum open to public	and operated by a no	onprofit organizat	ion)		
	,	and operated by a ne	or garnzan	,		
LOCATED AT (address)						
EMAIL ADDRESS						

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



PROVISIONS OF THE REVENUE AND TAXATION CODE

- **217.** (a) Except as provided in subdivision (d), the following articles of personal property that have been made available for display in a publicly owned art gallery or museum, or a 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) Original paintings in oil, mineral, water, vitreous enamel, or other colors, pastels, original mosaics, original drawings and sketches in pen, ink, pencil, or watercolors, or works of the free fine arts in any other media including applied paper and other materials, manufactured or otherwise, that are used on collages, artists' proof etchings unbound, and engravings and woodcuts unbound, lithographs, or prints made by other hand transfer processes unbound, or original sculptures or statuary. As used in this subdivision:
- (A) "Sculpture" and "statuary" shall include professional productions of sculptors only whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, metal, or other materials, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, alabaster, or from metal, or other materials, or cast in bronze or other metal or substance, or from wax or plaster, or constructed from any material or made in any form as the professional productions of sculptors, only.
- (B) "Original" when used to modify the words "sculptures" and "statuary" shall include the original work or model and the first 10 castings, replicas, or reproductions made from the sculptor's original work or model, with or without a change in scale, regardless of whether or not the sculptor is alive at the time the castings, replicas, or reproductions are completed.
- (C) "Painting," "mosaic," "drawing," "work of the free fine arts," "sketch," "sculpture," and "statuary" shall not include any articles of utility, articles designed for industrial use, or any articles that are made wholly or in part by stenciling or any other mechanical process.
- (D) "Etchings," "engravings," "woodcuts," "lithographs," or "prints made by other hand transfer processes," shall include only works that are printed by hand from plates, stones or blocks etched, drawn, or engraved with handtools and do not include works that are printed from plates, stones or blocks etched, drawn, or engraved by photochemical or other mechanical processes.
- (2) Original works of the free fine arts, that are not described in paragraph (1), are subject to regulations, as the board may prescribe, to prove that the article represents some school, kind, or medium of the free fine arts. As used in this paragraph, "original works of the free fine arts" shall not include any article of utility or any article designed for industrial use.
- (b) When making a claim for an exemption pursuant to this section, a person claiming the exemption shall provide all information required and answer all questions in an 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 art gallery or 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) 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 work of art loaned by any person who holds works of art 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 art gallery or 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 gallery or 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 gallery or 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 gallery or museum certifies in writing that the gallery or 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 day the gallery or museum was first opened.
- (g) If a person certifies in writing that the property will be made available and the gallery or museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the gallery or museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in Section 531.1.
- **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.



EF-260-R09-0611-1700073