EF-260-B-R15-0522-24000046-1 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.

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.) $\hfill \Box$

MERCED COUNTY
MATT H. MAY, ASSESSOR
2222 M STREET
MERCED, CA 95340
TELEPHONE (209) 385-7631
FAX (209) 725-3956
www.co.merced.ca.us\assessor

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			
NAME OF OWNER			
NAME OF CLAIMANT (if different from ov	vner)		
ADDRESS OF CLAIMANT (number, street	et, city, state, zip code)		
EMAIL ADDRESS		DAYTIME PHONE NUMB	ER
SECTION 2: AIRCRAFT INFORM	ATION		
FAA REGISTRATION NUMBER	HOURS IN OPERATION LAST YEAR	AIRFRAME HOURS AS OF JANUARY 1	
MANUFACTURER	MODEL		YEAR BUILT
AIRCRAFT LOCATION AS OF 12:01 A.M.	, JANUARY 1 (AIRPORT, HANGAR OR TIE-DOWN NUM	JMBER)	
Check the appropriate box: Original 1. Is the aircraft considered airw YES NO	Restored Replica orthy?	Fewer than Five	
2. Do you hold the aircraft prima	rily for purposes of sale?		
3. Do you use the aircraft for any	y general transportation or commercial purposes	ses?	
SECTION 3: FIRST-TIME FILERS			
A fee of \$35 will be charged by the	assessor upon the initial application for an exer	xemption. This is a one-time only, non-refundable	fee.
		o the lien date (January 1), the exemption may be e referenced aircraft at least 12 days during the year	
YES NO			
	CERTIFICATION	N	
		ornia that the foregoing and all information hereon, omplete to the best of my knowledge and belief.	including any
	, , ,	,	
SIGNATURE OF CLAIMANT	TITLE	DATE	

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.]

