EF-260-B-R15-0522-25000045-1 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.)
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# Kristen DePaul **Modoc County Assessor**

Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

If you no longer cook an exemption	n at this location, shock	41-:- f 4- 41 A	
If you no longer seek an exemption Date sold/no longer used for exemption		this form to the Assessor	
SECTION 1: CLAIMANT INFORM	MATION		
NAME OF OWNER			
NAME OF CLAIMANT (if different from or	wner)		
ADDRESS OF CLAIMANT (number, stre	et, city, state, zip code)		
MAIL ADDRESS  DAYTIME PHONE NUMBER  ( )			
SECTION 2: AIRCRAFT INFORM	IATION		
FAA REGISTRATION NUMBER	HOURS IN OPERATION LAST YEAR	AIRFRAME	HOURS AS OF JANUARY 1
N MANUFACTURER	MODEL		YEAR BUILT
AIRCRAFT LOCATION AS OF 12:01 A.M	 	NUMBER)	
Check the appropriate box: Original	Restored Replica	Fewer that	n Five
Is the aircraft considered airw     YES  NO	orthy?		
2. Do you hold the aircraft prima  YES NO	arily for purposes of sale?		
3. Do you use the aircraft for an YES NO	y general transportation or commercial purp	ooses?	
SECTION 3: FIRST-TIME FILERS	3		
A fee of \$35 will be charged by the	e assessor upon the initial application for an	exemption. This is a one-time	ne only, non-refundable fee.
	able for public display less than 12 days prion g the following 12 months. Will you display t		
YES NO			
	CERTIFICATION	ON	
	of perjury under the laws of the State of Ca atements or documents, is true, correct, and		
SIGNATURE OF CLAIMANT	TITLE		DATE

EMAIL ADDRESS

### 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.]

