EF-260-R09-0611-27000135-1 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___.



Xochitl Marina Camacho Monterey County Assessor

P. O. Box 570 Salinas, CA 93902-0570 Phone: (831) 755-5035

Fax: (831) 755-5435 assessor@co.monterey.ca.us

This claim must be filed by 5:00 p.m., Februar	y 15. AF	FIDAVIT FOR EXEMPTION OF WORK OF ART
L	Code, comade at museum operated under so for a minimmedia immedia available with the	the provisions of section 217, Revenue and Taxation recrtain articles of personal property which have been vailable for display in a publicly owned art gallery on, or in a museum regularly open to the public and d by a nonprofit organization qualified for exemption section 23701d of the Revenue and Taxation Code nimum period of 90 days during the 12-month period ately preceding January 1, or for less than 90 days ately preceding January 1 but which will be made to for 90 days during the 12-month period commencing a first day the property was made available, shall be from taxation.
NAME OF CLAIMANT		
ADDRESS OF CLAIMANT		DAYTIME TELEPHONE NUMBER
LOCATION OF THE PERSONAL PROPERTY AS OF 12:01 A.M.,	JANUARY 1	, ,
NAME OF ART GALLERY OR MUSEUM IN WHICH THE PROPE	RTY WAS MADE AVAILABLE FOR DISPLAY	DIRECTOR'S OR OFFICER'S NAME
ADDRESS (Street, City, County, State, ZIP code)		
☐ ORIGINAL PAINTING ☐ ORIGINAL SE ☐ ORIGINAL MOSAIC ☐ ORIGINAL SE ☐ ORIGINAL DRAWING OR SKETCHES DESCRIBE THE PROPERTY AND THE PROCESS BY WHICH IT DO THE ITEMS DESCRIBED ABOVE INCLUDE ARTICLES OF UNITED ARTICLES OF UNITE	CULPTURE	works of art may be listed on a separate sheet, with nature and description, is (check below) OGRAPH ITS MADE BY HAND TRANSFER PROCESS ER ORIGINAL WORK OF THE FREE FINE ARTS MANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE?
FOR INDUSTRIAL USE?	NO YES	□ NO
	CERTIFICATION OF CLAIMANT nder the laws of the State of California that the documents, is true, correct and complete to	he foregoing and all information hereon, including any
SIGNATURE OF PERSON MAKING CLAIM E-MAIL ADDRESS	TITLE	DATE
CE	RTIFICATION OF MUSEUM DIRECTOR OR	ROFFICER
The work of art described above was made av (If additional works are listed on	ailable for display from an attachment, the director or officer must sig	_, 20to, 20 gn this certificate and each attachment.)
SIGNATURE OF DIRECTOR OR OFFICER	TITLE	plete to the best of my knowledge and belief. DATE
DIRECTOR OR OFFICER OF (publicly owned art gallery, museur	n or museum open to public and operated by a nonprofit organ	ization)
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.



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