F-260-B-R15-0522-30000271-1 OE-260-B (P1) REV. 15 (05-22) CLAIM FOR EXEMPTION FROM TAXES OF AIRCRAFT OF HISTO		Claude Parrish Orange County Assessor 500 S. Main Street, First Floor, Suite 103 Orange, CA 92868-4512 or P.O. Box 628
his claim must be filed annually with the 5, for the preceding January 1 lien date n 80% exemption is available if this affi August 1.	to receive a full 100% exemption.	Santa Ana, CA 92702-0628 (714) 834-5945 www.ocassessor.gov
NAME AND MAILING ADDRES (Make necessary corrections to	SS o the printed name and mailing address.)	
If you no longer seek an exemption Date sold/no longer used for exemp		his form to the Assessor
SECTION 1: CLAIMANT INFORM	ATION	
NAME OF OWNER		
NAME OF CLAIMANT (if different from ow	ner)	
ADDRESS OF CLAIMANT (number, street	, city, state, zip code)	
EMAIL ADDRESS		DAYTIME PHONE NUMBER
SECTION 2: AIRCRAFT INFORM	ATION	
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.	JANUARY 1 (AIRPORT, HANGAR OR TIE-DOWN NU	UMBER)
		- ,
Check the appropriate box:	Restored	Fewer than Five
1. Is the aircraft considered airwo	rthy?	
2. Do you hold the aircraft primar	ily for purposes of sale?	
	general transportation or commercial purpose	ses?
SECTION 3: FIRST-TIME FILERS		
	assessor upon the initial application for an ex	xemption. This is a one-time only, non-refundable fee.
If the aircraft was first made availab	ble for public display less than 12 days prior to	to the lien date (January 1), the exemption may be granted if yo e referenced aircraft at least 12 days during the year following i
YES NO		
	CERTIFICATION	N
		ornia that the foregoing and all information hereon, including an complete to the best of my knowledge and belief.
	TITLE	

SIGNATURE OF CLAIMANT	TITLE	DATE
	1	

EMAIL	ADDRESS
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ATTACH CERTIFICATES OF ATTENDANCE TO THIS FORM

SCHEDULE OF DISPLAYS					
Date(s)	Display Location(s)	Name of Owner of Display Site(s)	Telephone Number(s)		

SCHEDULE OF DISPLAYS

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.]

