EF-260-R09-0611-30000842-1 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.



Claude Parrish Orange County Assessor

500 S. Main Street, First Floor, Suite 103 Orange, CA 92868-4512 or P.O. Box 628 Santa Ana, CA 92702-0628 (714) 834-2779 www.ocassessor.gov

AFFIDAVIT FOR EXEMPTION OF WORK OF ART

L			Under the provisions of section 217, Revenue and T Code, certain articles of personal property which hav made available for display in a publicly owned art ga museum, or in a museum regularly open to the publicle operated by a nonprofit organization qualified for execunder section 23701d of the Revenue and Taxation for a minimum period of 90 days during the 12-month immediately preceding January 1, or for less than 9 immediately preceding January 1 but which will be available for 90 days during the 12-month period comm with the first day the property was made available, sexempt from taxation.					e been llery or lic and mption Code period 0 days made encing
NAME OF CLAIMANT								
ADDRESS OF CLAIMANT						DAVTIME TE	LEPHONE NUMBER	
ADDICESS OF CEARWANT						()	LEFTIONE NOMBER	
LOCATION OF THE PERSONAL PROPER	TY AS OF 12:01 A.M., JANUARY 1					()		
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
NAME OF ART GALLERY OR MUSEUM IN WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLAY DIRECTOR'S OF						R OFFICER'S NAME		
ADDRESS (Street, City, County, State, ZIP	code)							
NATURE OF THE PERSONAL PROPERTY						n a separate sheet	, with nature and descr	iption]
ORIGINAL PAINTING	ORIGINAL SCULPTURE		ORK OF THE FRE		,			
ORIGINAL MOSAIC ORIGINAL STATUARY ORIGINAL DRAWING OR SKETCHES			ETCHING	LITHO				
			☐ ENGRAVING ☐ PRINTS MADE BY HAND TRANSFER PROCESS ☐ WOODCUT ☐ OTHER ORIGINAL WORK OF THE FREE FINE AR					
DESCRIBE THE PROPERTY AND THE PR	OCESS BY WHICH IT WAS CREATED	IN SUFFICIE			R ORIGINAL WORK OF I	TE FREE FINE AF	315	
DO THE ITEMS DESCRIBED ABOVE INCL	UDE ARTICLES OF UTILITY OR ARTIC	CLES DESIG	NED	DOES CLAIMA	NT HOLD WORKS OF AF	RT PRIMARILY FO	R PURPOSES OF SA	LE?
FOR INDUSTRIAL USE?	YES NO			YES	□ NO			
	CEI	RTIFICAT	ION OF CLA	IMANT				
I certify (or declare) under pena								ı any
	g statements or documents, i	is true, co		mplete to th	ne best of my know	vledge and be		
SIGNATURE OF PERSON MAKING CLAIM	1		TITLE				DATE	
E-MAIL ADDRESS								
	CERTIFICATIO	N OF MU	SEUM DIRE	CTOR OR	OFFICER			
The work of art described above					20 to		, 20	
(If additional work	ks are listed on an attachmer	nt, the dire	ector or office	er must sig	n this certificate an	nd each attac	hment.)	
	at the information contained	herein is		and comp	lete to the best of	my knowledg		
SIGNATURE OF DIRECTOR OR OFFICER			TITLE				DATE	
PIPEOTOR OR OFFICER OF A ANY		- 4 1 "	1	<i>E</i>	-4i \			
DIRECTOR OR OFFICER OF (publicly own	ea art gallery, museum or museum oper	n to public an	a operated by a no	onprofit organiz	ation)			
LOCATED AT (address)								
LOOM LD AT (address)								
EMAIL ADDRESS								

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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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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