EF-260-B-R14-0617-31000634-1 BOE-260-B (P1) REV. 14 (06-17)

## 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.)



# Matthew R. Maynard Placer County Assessor

2980 Richardson Drive

Auburn, CA 95603-2640 Phone: (530) 889-4300 Email: assessor@placer.ca.gov Website: www.placer.ca.gov/assessor

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SECTION 1: CLAIMANT INFORMAT	ION			
NAME OF OWNER				
NAME OF CLAIMANT (if different from owne	r)			
ADDRESS OF CLAIMANT (number, street, c	ity, state, zip code)			
EMAIL ADDRESS			DAYTIME PHONE NU	JMBER
			( )	
SECTION 2: AIRCRAFT INFORMAT	ION			
FAA REGISTRATION NUMBER	HOURS IN OPERATION LAST YEA	AR	AIRFRAME HOURS AS OF JANUAR	
N			ANN TO WIE TIEGRO AG OF BANGA	
MANUFACTURER	MODEL		,	YEAR BUILT
AIRCRAFT LOCATION AS OF 12:01 A.M., JA	ANILIA DV 4 (AIDDODT LIANICAD OD TIE			
AIRCRAFT LOCATION AS OF 12.01 A.W., 3/	ANOART I (AIRFORT, HANGAR OR TIE	E-DOWN NOWBER)		
Check the appropriate box:				
Original	Restored	olica	Fewer than Five	
Is the aircraft considered airwort	hv?	,		
YES NO	·· <b>y</b> ·			
<ol><li>Do you hold the aircraft primarily</li></ol>	for purposes of sale?			
YES NO	· p· p·····			
<ol> <li>Do you use the aircraft for any g</li> </ol>	eneral transportation or commerci	ial purposes?		
YES NO	·			
SECTION 3: FIRST-TIME FILERS				
A fee of \$35 will be charged by the as	sessor upon the initial application	n for an exemption. Th	nis is a one-time only, non-refundat	ole fee.
If the aircraft was first made available	for public display less than 12 da	ays prior to the lien dat	e (January 1), the exemption may	be granted if you
intend to display the aircraft during th				
first date of public display?				
YES NO				
	CERTI	FICATION		
I certify (or declare) under penalty of				
			e best of my knowledge and belief.	
SIGNATURE OF CLAIMANT		TITLE	DA	ATE.
EMAIL ADDDESS				
EMAIL ADDRESS				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



### 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.]

