EF-260-R09-0611-33000653-1 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.



## Peter Aldana **Assessor-County Clerk-Recorder**

County of Riverside PO Box 751 Riverside, CA 92502-0751 Phone: (951) 955-6200 https://www.rivcoacr.org/

## AFFIDAVIT FOR EXEMPTION OF WORK OF ART

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L		Under the provisions of section 217, Revenue and Taxatic Code, certain articles of personal property which have been made available for display in a publicly owned art gallery museum, or in a museum regularly open to the public ar operated by a nonprofit organization qualified for exemptic under section 23701d of the Revenue and Taxation Coof for a minimum period of 90 days during the 12-month period immediately preceding January 1, or for less than 90 day immediately preceding January 1 but which will be made available for 90 days during the 12-month period commencing with the first day the property was made available, shall be exempt from taxation.					
NAME OF CLAIMANT							
ADDRESS OF CLAIMANT						DAYTIME (	TELEPHONE NUMBER
LOCATION OF THE PERSONAL PROPERTY	AS OF 12:01 A.M., JANUARY 1					(	1
NAME OF ART GALLERY OR MUSEUM IN W	/AILABLE FO	R DISPLAY		DIRECTOR'S OR OFF	FICER'S NAME	<u> </u>	
ADDRESS (Street, City, County, State, ZIP coo	le)						
NATURE OF THE PERSONAL PROPERTY FO	OR WHICH EXEMPTION IS CLAIMED	Icheck the an	nronriate hov/	es): additional i	works of art may he listed o	n a senarate sh	heet with nature and description?
ORIGINAL PAINTING	ORIGINAL SCULPTURE			EE FINE ARTS	•	ra coparato o	root, min nataro ana accomption,
ORIGINAL MOSAIC	ORIGINAL STATUARY	_	CHING		OGRAPH		
ORIGINAL DRAWING OR SKETCHES			ENGRAVING PRINTS MADE BY HAND TRANSFER PROCESS				
		☐ W	OODCUT	ОТН	ER ORIGINAL WORK OF T	HE FREE FINE	E ARTS
DESCRIBE THE PROPERTY AND THE PROC	ESS BY WHICH IT WAS CREATED IN	SUFFICIENT	DETAIL TO I	DENTIFY			
DO THE ITEMS DESCRIBED ABOVE INCLUE FOR INDUSTRIAL USE?	E ARTICLES OF UTILITY OR ARTICLI	ES DESIGNE	D	DOES CLAIM YES	ANT HOLD WORKS OF AF	RT PRIMARILY	FOR PURPOSES OF SALE?
	CERT	ΓΙΓΙCAΤΙC	N OF CL	AIMANT			
I certify (or declare) under penalt	y of perjury under the laws of tatements or documents, is						
SIGNATURE OF PERSON MAKING CLAIM			TITLE				DATE
E-MAIL ADDRESS							
	CERTIFICATION	OF MUSE	EUM DIRE	CTOR OR	OFFICER		
The work of art described above	was made available for disc	lav from			, 20 to		. 20
	are listed on an attachment,		tor or offic	er must sig		d each att	
I certify (or declare) that	the information contained h	erein is tru	ue. correc	t. and com	plete to the best of i	mv knowle	edge and belief.
SIGNATURE OF DIRECTOR OR OFFICER			TITLE	<u>,                                     </u>			DATE
DIRECTOR OR OFFICER OF (publicly owned	art gallery, museum or museum open to	o public and o	perated by a r	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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