EF-260-B-R15-0522-34000223-1 BOE-260-B (P1) REV. 15 (05-22)

# 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.)

OF SACRAMA

## CHRISTINA WYNN SACRAMENTO COUNTY ASSESSOR

INSTITUTIONAL EXEMPTIONS SECTION 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 Phone (916) 875-0720 FAX (916) 854-9181 https://assessor.saccounty.gov

I	1		
If you no longer seek an exemption at th	is location, check Sign and return	this form to the Assessor	
Date sold/no longer used for exempt pur			
SECTION 1: CLAIMANT INFORMATIO	N		
NAME OF OWNER			
NAME OF CLAIMANT (if different from owner)			
ADDRESS OF CLAIMANT (number, street, city,	state, zip code)		
EMAIL ADDRESS			DAYTIME PHONE NUMBER
			)
SECTION 2: AIRCRAFT INFORMATIO	N		
FAA REGISTRATION NUMBER	HOURS IN OPERATION LAST YEAR	AIRFRAME HO	URS AS OF JANUARY 1
MANUFACTURER	MODEL		YEAR BUILT
- <del></del>			
AIRCRAFT LOCATION AS OF 12:01 A.M., JANU	JARY 1 (AIRPORT, HANGAR OR TIE-DOWN)	NUMBER)	
Check the appropriate box:			
	estored Replica	Fewer than Fi	ve
Is the aircraft considered airworthy	?		
YES NO			
2. Do you hold the aircraft primarily fo	or purposes of sale?		
YES NO			
	eral transportation or commercial purp	oses?	
YES NO			
SECTION 3: FIRST-TIME FILERS			
A fee of \$35 will be charged by the asse	essor upon the initial application for an	exemption. This is a one-time of	only, non-refundable fee.
If the aircraft was first made available fo	or public display less than 12 days prior	to the lien date ( lanuary 1) the	e exemption may be granted if you
intend to display the aircraft during the f			
first date of public display?			
YES NO			
	CERTIFICATION	ON	
I certify (or declare) under penalty of per	rjury under the laws of the State of Cal nts or documents, is true, correct, and		-
SIGNATURE OF CLAIMANT	TITLE	complete to the boot of my knot	DATE
Distributed of Serving 111			D. (IL
EMAIL ADDRESS	I		

### 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.]

