EF-260-B-R14-0617-43000457-1 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.



## Lawrence E. Stone Santa Clara County Assessor

Exemptions Unit West Tasman Campus 130 W Tasman Drive San Jose, CA 95134 Ph: (408) 299-6460 exemptions@asr.sccgov.org www.sccassessor.org

L				
SECTION 1: CLAIMANT INFORM	ATION			
NAME OF OWNER				
NAME OF CLAIMANT (if different from ow	vner)			
ADDRESS OF CLAIMANT (number, street	et, city, state, zip code)			
EMAIL ADDRESS			DAYTIME PHONE N	UMBER
SECTION 2: AIRCRAFT INFORM	ATION			
FAA REGISTRATION NUMBER	HOURS IN OPERATION LAST YEA	AR	AIRFRAME HOURS AS OF JANUA	ARY 1
MANUFACTURER	MODEL			YEAR BUILT
AIRCRAFT LOCATION AS OF 12:01 A.M.	, JANUARY 1 (AIRPORT, HANGAR OR TIE	E-DOWN NUMBER)		
Check the appropriate box:	Restored Re	plica	Fewer than Five	
Is the aircraft considered airwing YES NO	orthy?			
2. Do you hold the aircraft prima  YES NO	rily for purposes of sale?			
3. Do you use the aircraft for any YES NO	general transportation or commerc	cial purposes?		
SECTION 3: FIRST-TIME FILERS				
A fee of \$35 will be charged by the	assessor upon the initial application	n for an exemption. This	is a one-time only, non-refunda	able fee.
	ble for public display less than 12 da the following 12 months. Will you o			
YES NO				
		FICATION		
	of perjury under the laws of the Stat tements or documents, is true, corre			
SIGNATURE OF CLAIMANT		TITLE	C	DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



EMAIL ADDRESS

### 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.]

