EF-260-B-R13-0611-48000856-1 BOE-260-B (P1) REV. 13 (06-11)

## **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.)

675 Texas Street Suite 2700

# Marc C. Tonnesen Solano County Assessor/Recorder

Fairfield, CA 94533-6338 (707) 784-6210 http://www.solanocounty.com/depts/ar assessor@solanocounty.com

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SECTION 1: CLAIMANT INFORMAT	ION					
NAME OF OWNER						
NAME OF CLAIMANT (if different from owner	)					
ADDRESS OF CLAIMANT				CITY	CITY	
EMAIL ADDRESS				DAYTIME PH	DAYTIME PHONE NUMBER	
SECTION 2: AIRCRAFT INFORMATI	ON					
FAA REGISTRATION NUMBER	HOURS IN OPERA	HOURS IN OPERATION LAST YEAR AIRF		AIRFRAME HOURS AS OF JANUARY 1		
MANUFACTURER		MODEL		YEAR BUILT		
AIRCRAFT LOCATION AS OF 12:01 A.M., JA	NUARY 1 (AIRPORT,	HANGAR OR TIE-DOWN NUM	MBER)			
Check the appropriate box:	Restored	Replica	Fewer	than Five		
Is the aircraft considered airworth     YES NO	ny?					
2. Do you hold the aircraft primarily YES NO	for purposes of sa	le?				
3. Do you use the aircraft for any ge	eneral transportatio	on or commercial purpose	ss?			
SECTION 3: FIRST-TIME FILERS						
A fee of \$35 will be charged by the as	sessor upon the in	itial application for an exe	emption. This is a one	e-time only, non-re	efundable fee.	
If the aircraft was first made available intend to display the aircraft during the first date of public display?						
YES NO						
		CERTIFICATION				
I certify (or declare) under penalty of paccompanying staten		nws of the State of Califor s, is true, correct, and con				
SIGNATURE OF CLAIMANT		TITLE			DATE	
EMAIL ADDRESS		l .				

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.]

