EF-260-R09-0611-54000537-1 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.



Tara K. Freitas County Assessor/Clerk-Recorder

221 S. Mooney Blvd., Room 102-E Visalia, CA 93291-4593 Ph: (559) 636-5100 Fax: (559) 737-4468

AFFIDAVIT FOR EXEMPTION OF WORK OF ART

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NAME OF CLAIMANT										
ADDRESS OF CLAIMANT								DAYTIME 1	TELEPHONE NUMBER	
LOCATION OF THE PERSONAL PROPERTY AS	OF 12:01 A.M., JANUARY 1							())	—
NAME OF ART GALLERY OR MUSEUM IN WHICH THE PROPERTY WAS MADE AVAILABLE FOR						DIRECTOR'S O	R OFFICEI	R'S NAME		
ADDRESS (Street, City, County, State, ZIP code)										
NATURE OF THE PERSONAL PROPERTY FOR	WHICH EXEMPTION IS CLAIMED) [check the and	propriate hov/e	as): addition	nal works	of art may he lis	sted on a se	anarata she	eet with nature and descript	ion1
ORIGINAL PAINTING	ORIGINAL SCULPTURE		OF THE FRE	, .		-	310 a 011 a 01	oparate one	oot, war natare and accompt	ردرن
ORIGINAL MOSAIC	ORIGINAL STATUARY	_	CHING		ITHOGRA					
ORIGINAL DRAWING OR SKETCHES		EN	IGRAVING	P	RINTS M	ADE BY HAND	TRANSFE	R PROCES	SS	
		□ wo	OODCUT	_ o	THER OF	RIGINAL WORK	OF THE F	REE FINE	ARTS	
DESCRIBE THE PROPERTY AND THE PROCES	S BY WHICH IT WAS CREATED II	N SUFFICIENT	DETAIL TO II	DENTIFY						
DO THE ITEMS DESCRIBED ABOVE INCLUDE A FOR INDUSTRIAL USE?	ARTICLES OF UTILITY OR ARTICL	LES DESIGNEI	D	_	AIMANT H	NO	OF ART PE	RIMARILY F	FOR PURPOSES OF SALE	,
	CER	TIFICATIO	N OF CL	AIMANT	Γ					_
I certify (or declare) under penalty of accompanying sta	of perjury under the laws tements or documents, is									ny
SIGNATURE OF PERSON MAKING CLAIM			TITLE	,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,		<u> </u>	DATE	_
E-MAIL ADDRESS										
	CERTIFICATION	OF MUSE	IIM DIRE	CTOR	OR OF	FICER				_
The work of art described above wa				.01011					, 20 .	
	e listed on an attachment		tor or offic	er must	, 20 sign th		te and e	ach atta		
I certify (or declare) that th	e information contained l	herein is tru	ie, correct	t, and co	mplete	to the bes	t of my	knowled	dge and belief.	
SIGNATURE OF DIRECTOR OR OFFICER			TITLE						DATE	
DIRECTOR OR OFFICER OF (publicly owned art	gallery, museum or museum open	to public and o	perated by a r	nonprofit org	ganization)				
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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