## AIRCRAFT PROPERTY STATEMENT

Declaration of costs and other related property information as of 12:01 a.m., January 1, 20\_\_\_\_

NAME AND MAILING ADDRESS

PLEASE NOTE: This form must be filed timely with the Assessor's office, regardless of the status of any Historical Aircraft Exemption Claim. Penalties will apply

(Make necessary corrections to the printed name and mailing address)

FILE RETURN BY: \_\_\_\_

if not filed.

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## Kaenan Whitman Tuolumne County Assessor-Recorder 2 South Green Street, Third Floor Sonora, CA 95370 Phone: (209) 533-5535 Fax: (209) 533-5674 Email: assessor@tuolumnecounty.ca.gov

FOR ASSESSOR'S USE ONLY

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SECTION I: MUST BE COMP									
FAA REGISTRATION NUMBER	[	DAYTIME PH	IONE NUMBE	R AIRCR	AFT LOCATION (AIRPO	rt, hangar or	TIE-DOWN	I NUMBER)	
N		( )							
MANUFACTURER			MODEL						YEAR BUILT
SERIAL NUMBER			PURCHA	SE DATE	PURCHASE PRICE	[	DATE MOVE	ED TO THIS CO	DUNTY
					\$				
FOR AIRCRAFT PREVIOUSLY RE	GISTERED OR	ASSESSED	IN ANOTHER	R CALIFORN	IA COUNTY, INDICATE (	COUNTY NAME A	ND ASSES	SMENT YEAR	S
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CURRENT			/ERAGE	POOR					
			/ERAGE	POOR	EQUIPMENT LEASE	,	,		
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EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM					RMI RADIO MAGNETIC INDICATOR				
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NAVCOM #1					PHONE				
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GLIDESLOPE					ADF AUTOMATIC DIRECTION FINDER				
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GPS IFR GLOBAL POSITIONING SYSTEM, INSTRUMENT FLIGHT RULES					OTHER NON-FACTORY AVIONICS				
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E DECLARATION BY ASSESSEE ON PAGE 2 MUST BE COMPLETED AND SIGNE THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

## PLEASE ENTER INFORMATION AS OF JANUARY 1 OF THIS YEAR.

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Partnership       I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this proper statements, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief is true, correct, and complete and includes all property required to be reported which is owned, claimed, possesse other attachments of ASSESSEE OR AUTHORIZED AGENT*         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         DATE         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         Image: Displaying the person named as the assessee in this statement at 12:01 a.m. on January 1, 20         Image: Displaying the person named a				DECLA	RATION	BY ASSES	SSEE			
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THIS STATEMENT IS SUBJECT TO AUDIT



# **OFFICIAL REQUEST**

Pursuant to California Revenue and Taxation Code section 5362, the Assessor of the county in which an aircraft is habitually situated shall assess the aircraft at its market value. The Assessor's records indicate that you are the owner of the aircraft identified on page 1 of this form. In accordance with section 5365, you are required to complete this form according to the instructions. Pursuant to section 5367, failure to return this form by the specified due date will require the Assessor to add a 10% penalty to the market value of your aircraft.

This statement is not a public document. In accordance with Revenue and Taxation Code section 451, the information contained herein will be held secret by the Assessor. It can only be disclosed to the district attorney, grand jury, and other agencies specified in section 408. Attached schedules are considered to be part of the statement.

# **GENERAL INSTRUCTIONS**

## ALL INFORMATION PROVIDED SHOULD BE AS OF JANUARY 1.

#### SECTION I.

This section must be completed annually. Specific information is required to correctly determine the value of the aircraft

STATEMENT OF CONDITION: Using the information below, check the box that reflects the condition of your aircraft as of January 1:

**New:** An aircraft that is new or is maintained in new condition.

**Good:** Paint and airframe are in near new condition. Minor scratches. Windows clear with no crazing or discoloration. Interior is in near new condition. Simple cleaning removes any smell, dirt or matting.

Average: Paint is generally sound and attractive. Slight oxidation can be easily polished out leaving paint shiny. Small scratches, chips or dents can be found especially in high use areas. Windows have milky edges, some crazing or light scratches. The interior use shows minor fraying, stains, or cracking. Cleaning and shampooing will make the interior look attractive. Aircraft certificate is current, 6 months annual, ½ TBO (Time Between Overhauls), ADs (Air Worthiness Directives) complied.

**Poor:** Paint is bady oxidized, peeled and blemished. Most leading edges and upper surfaces are chipped, crazed, dented, and oxidized. All windows crazed and scratched. After touch-up and polishing, aircraft still looks unsightly. Needs new paint. Interior shows high use, scratches, tear, snags, frayed fabric, exposed foam, peeling laminates, and loose panels. Interior looks and smells dirty after cleaning and needs replacement. Aircraft has not flown, is out of annual, engine is run out and will not pass inspection, ADs not complied.

**AVIONICS SUMMARY:** Indicate the date of acquisition and the condition of existing avionics equipment. List any additional avionics and their cost under "Non-factory avionics added in last calendar year." For condition, please enter *N* for new, *A* for average, and *P* for poor.

**DAMAGE HISTORY:** To report damage history, attach a statement indicating the type of damage, date of damage, copy of report made to FAA, and maintenance log and repairs made.

#### EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED:

Leased: If you lease equipment in connection with this aircraft's operation, attach a schedule listing the name and address of the owner, description of the leased property, cost if purchased, and annual rent.

Exchanged: Attach a schedule listing any exchange of equipment since purchase.

Additions or Retirements: From date of acquisition of aircraft to last day in December of last year if you have added or retired equipment, attach a schedule listing the description of the equipment, date added or retired, and the cost of equipment added or retired.

FRACTIONAL OWNERSHIP: If the aircraft is enrolled in a Fractional Ownership Program, forms BOE-570-FO (-1, -2) must be filed.

### SECTION II.

This section must be completed if filing for the first time or if there have been any changes within the last calendar year.

ADDITIONAL INFORMATION: Attach a statement regarding any additional information you feel would assist the Assessor in valuing your aircraft.

#### **DECLARATION BY ASSESSEE**

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC), the declaration must be signed by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

#### **EXEMPTIONS**

Armed Forces Members. If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing Form BOE-261-D, Servicemembers Civil Relief Act Declaration. Obtain the declaration form from the Assessor or from your unit Legal Officer.

**Aircraft of Historical Significance.** If you are an individual owner who does not hold the aircraft primarily for purposes of sale, does not use the aircraft for commercial purposes or general transportation, the aircraft is 35 years or older and is displayed to the public at least 12 days per year, obtain Form BOE-260-B from the Assessor. The exemption claim must be filed on or before February 15 for a full exemption and by August 1 for a partial exemption.

