EF-260-B-R15-0522-09000072-1 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.

0000	EL DORADO COUNTY			
8	JON DEVILLE, ASSESSOR			
	360 FAIR LN.			
	PLACERVILLE, CA 95667			
CHEORETT	TEL. 530-621-5739			

	ı		1			
If vo	∟ u no longer seek an exemptio	n at this location, check	Cian and return this	form to the Assesser		
-	e sold/no longer use <mark>d for exem</mark>		Sign and return this	form to the Assessor		
	CTION 1: CLAIMANT INFORM			7		
NAM	IE OF OWNER		_			
NAM	E OF CLAIMANT (if different from o	wner)				
ADD	RESS OF CLAIMANT (number, stre	et, city, state, zip code)				
EMA	IL ADDRESS				DAYTIME PHONE NUMBE	R
SEC	CTION 2: AIRCRAFT INFORM	IATION				
FAA <b>N</b>	REGISTRATION NUMBER	HOURS IN OPERATI	ON LAST YEAR	AIRFRAME	HOURS AS OF JANUARY 1	
	UFACTURER	MO	DDEL			YEAR BUILT
AIRO	CRAFT LOCATION AS OF 12:01 A.M	., JANUARY 1 (AIRPORT, HA	NGAR OR TIE-DOWN NUM	IBER)		
	Check the appropriate box:	Restored	Replica	Fewer tha	n Five	
1.	Is the aircraft considered airw	vorthy?				
2.	Do you hold the aircraft prima	arily for purposes of sale?				
3.	Do you use the aircraft for an YES NO	y general transportation	or commercial purpose	s?		
SEC	TION 3: FIRST-TIME FILERS	3				
A fe	e of \$35 will be charged by the	e assessor upon the initia	al application for an exe	mption. This is a one-tir	ne only, non-refundable fe	ee.
inte	e aircraft was first made availand to display the aircraft during date of public display?					
	YES NO					
			CERTIFICATION			
I ce	rtify (or declare) under penalty accompanying sta	of perjury under the laws				ncluding any
SIGN	ATURE OF CLAIMANT		TITLE		DATE	
	ADDDECC					
∟WAI	LADDRESS					

## ATTACH CERTIFICATES OF ATTENDANCE TO THIS FORM

SCHEDULE OF DISPLAYS							
Date(s)	Display Location(s)	Name of Owner of Display Site(s)	Telephone Number(s)				
	TIIIOI						
	C/M/D						
		$\wedge$ $\tau$					

## 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.]

