EF-260-B-R13-0611-10000429-1 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.)



Paul Dictos, CPA Fresno County Assessor-Recorder

P. O. Box 1146 Fresno, CA 93715 (559) 600-3534 www.assessor.co.fresno.ca.us

L			
SECTION 1: CLAIMANT INFORMATION			
NAME OF OWNER			
NAME OF CLAIMANT (if different from owner)			
ADDRESS OF CLAIMANT		CITY	
EMAIL ADDRESS	1	DAYTIME PHONE ()	NUMBER
SECTION 2: AIRCRAFT INFORMATION	<u> </u>		
N	IN OPERATION LAST YEAR	AIRFRAME HOURS AS OF JANU	
MANUFACTURER	MODEL		YEAR BUILT
AIRCRAFT LOCATION AS OF 12:01 A.M., JANUARY 1 (AI	RPORT, HANGAR OR TIE-DOWN NUMB	ER)	
Check the appropriate box: Original Restored	Replica	Fewer than Five	
Is the aircraft considered airworthy? YES NO			
2. Do you hold the aircraft primarily for purpose YES NO	es of sale?		
Do you use the aircraft for any general trans YES NO	sportation or commercial purposes?		
SECTION 3: FIRST-TIME FILERS			
A fee of \$35 will be charged by the assessor upo	n the initial application for an exem	ption. This is a one-time only, non-refund	able fee.
If the aircraft was first made available for public of intend to display the aircraft during the following first date of public display?			
YES NO			
	CERTIFICATION		
I certify (or declare) under penalty of perjury under accompanying statements or do		a that the foregoing and all information he plete to the best of my knowledge and beli	
SIGNATURE OF CLAIMANT	TITLE		DATE
EMAIL ADDRESS			

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)		
	THIS I	S			
	SAIVIT				
		07			

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.]

