EF-260-B-R15-0522-22000078-1 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.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)



Tammie Guenthart Mariposa County Assessor

4982 10th St P.O. Box 35 Mariposa, CA 95338 Ph: (209) 966-2332 Fax: (209) 966-5719

tguenthart@mariposacounty.org
Monday-Friday:8am-5pm

1	l			
If you no longer seek an exemption at this I	location, check Sign and return this for	m to the Assessor		
Date sold/no longer used for exempt purpo		In to the Assessor		
SECTION 1: CLAIMANT INFORMATION				
NAME OF OWNER				
NAME OF CLAIMANT (if different from owner)				
TV and St SE and avi (it sindle at left switch)				
ADDRESS OF CLAIMANT (number, street, city, sta	te, zip code)			
EMAIL ADDRESS	$\Lambda \Lambda /\!\!/ L$	DAYTIME PHONE NUMBER		
SECTION 2: AIRCRAFT INFORMATION	— / / / / / /			
FAA REGISTRATION NUMBER	OURS IN OPERATION LAST YEAR	AIRFRAME HOURS AS OF JANUARY 1		
MANUFACTURER	MODEL	YEAR BUILT		
WEST-FILES FOR STATE OF STATE				
AIRCRAFT LOCATION AS OF 12:01 A.M., JANUAR	Y 1 (AIRPORT, HANGAR OR TIE-DOWN NUMBER	*)		
Check the appropriate box: Original	tored Replica	Fewer than Five		
Is the aircraft considered airworthy? YES NO				
2. Do you hold the aircraft primarily for purposes of sale? YES NO				
3. Do you use the aircraft for any genera YES NO	al transportation or commercial purposes?			
SECTION 3: FIRST-TIME FILERS				
-	or upon the initial application for an exemp	tion. This is a one-time only, non-refundable fee.		
If the aircraft was first made available for p	ublic display less than 12 days prior to the	lien date (January 1), the exemption may be granted if you renced aircraft at least 12 days during the year following its		
YES NO				
	CERTIFICATION			
	ry under the laws of the State of California as	that the foregoing and all information hereon, including any ete to the best of my knowledge and belief.		
SIGNATURE OF CLAIMANT	TITLE	DATE		
•				
EMAIL ADDDESS				

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/			
	SAMP	LE			
		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.]

