CENTRICATE AND AFFIDAVIT ON EVENTION OF WORK OF ART Decision of costs and then initiately property information as 21 201 a.m. January 1, 2	-260-R09-0611-26000355-1 E-260 (P1) REV. 09 (06-11)	CSUNTY OF MOLE	Mono County Office Of The Assessor Barry Beck, Assessor PO Box 456
CAMPACTION OF THE PERSONAL PROPERTY ASS ONES AND ADDRESS OF DATA AND ADDRESS OF DATA AND ADDRESS OF CLAMMAT      ADDRESS      ADDRESS      ADDRESS      ADDRESS      ADDR	FOR EXEMPTION OF WORK OF ART Declaration of costs and other related property information as of 12:01 a.m.,	CLIFORNIA	Telephone: 760-932-5510 Fax: 760-932-5511 Email: assessor@mono.ca.gov
Code, certain articles of presonal property which have bee museum, or in a maseum, or in a maseum equalaty open to the public an museum, or in a maseum, or in a maseum quality open to the public an museum, or in a maseum, or in a maseum quality open to the public an museum open to a minimum open to a m	This claim must be filed by 5:00 p.m., February 15.	AF	FIDAVIT FOR EXEMPTION OF WORK OF ART
LOCATION OF THE PERSONAL PROPERTY AS OF 12:01 A M, JANUARY 1  AMME OF ART GALLERY OR MULECUM IN WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLY  ADDRESS (Street, City, County, State, 2/P Code)  NUMEROF THE PERSONAL PROPERTY FOR WHICH LEXEMPTION IS CLAIMED (check the appropriate box(63), additional works of art may be listed on a separate sheet, with nature and descriptor ORIGINAL MOSAIC ORIGINAL SCULUTURE WORK OF THE FREE FINE ARTS (ober 5 obew) ORIGINAL DRAWING OR SKETCHES ORIGINAL DRAWING THE PROCESS BY WHICH IT WAS CREATED BY SUPPLICIENT OF ALL TO IDENTIFY ORIGINAL DRAWING CLAM DESCRIPTED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED ORIGINAL DRAWING CLAM DESCRIPTED ORIGINAL DRAWING CLAM DESCRIPTED ORIGINAL DRAWING CLAM DESCRIPTED ORIGINAL SCULUTE ARTICLES DESIGNED ORIGINAL SCULUTE ARTICLES OF UTILITY OR ORIGINAL DRAWING CLAMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE? CORECTOR O	L THI	Code, c made av museum operated under s for a min immedia available with the	ertain articles of personal property which have been vailable for display in a publicly owned art gallery or n, or in a museum regularly open to the public and d by a nonprofit organization qualified for exemption ection 23701d of the Revenue and Taxation Code nimum period of 90 days during the 12-month period tely preceding January 1, or for less than 90 days tely preceding January 1 but which will be made of 90 days during the 12-month period commencing first day the property was made available, shall be
LOCATION OF THE PERSONAL PROPERTY AS OF 12:01 A.M. JANUARY 1  IMAGE OF ART GALLERY OR MUSEUM IN WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLY  ADDRESS [Street, City, County, State, ZIP code)  MILINE OF THE PERSONAL PROPERTY FOR WHICH EXCEMPTION IS CLAIMED (check the appropriate bor(si), additional works of art may be listed on a separate sheet, with nature and descriptor ORIGINAL MOSAIC ORIGINAL STATUREY ORIGINAL MOSAIC ORIGINAL STATUREY ORIGINAL DRAWING OR SKETCHES OF UTILTY OR ARTICLES DESIGNED ODES CLAMMAT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE? ORIGINAL DRAWING CLAM TILE ODES CLAMMAT AND THE PROCESS BY WHICH IT WAS CREATED THE SKETCHE THE SKETCHE THE SKETCHE ORIGINAL AND TRANSFER PROCESS SIGNATURE OF PERSON MAKING CLAM TILE ORIGINAL SKETCHES O			DAYTIME TELEPHONE NUMBER
ADDRESS (Street, City, County, State, ZIP code)           NaTURE OF THE PERSONAL PROPERTY FOR WHICH EXEMPTION IS CLAIMED (check the appropriate box(es); additional works of art may be listed on a segerate sheet, with nature and description ORIGINAL PANTING ORIGINAL SCULPTURE ORIGINAL SCULPTURE ORIGINAL MOSANC ORIGINAL CRAVING ORIGINAL CRAVING ORIGINAL MOSANC ORIGINAL			
NATURE OF THE PERSONAL PROPERTY FOR WHICH EXEMPTION IS CLAIMED (check the appropriate box(e); additional works of art may be listed on a separate sheet, with nature and description         ORIGINAL PAINTING       ORIGINAL SCULPTURE       WORK OF THE FREE FINE ARTS (check below)         ORIGINAL DRAWING OR SKETCHES       BINGRAVING       PRINTS NADE BY HAND TRANSFER PROCESS         DOTIGINAL DRAWING OR SKETCHES       BINGRAVING       PRINTS NADE BY HAND TRANSFER PROCESS         DESCRIBET THE PROPERTY AND THE PROCESS BY WHICH IT WAS CREATED IN SUFFICIENT DE TAIL TO IDENTIFY       DOTHET THE PROPERTY AND THE PROCESS BY WHICH IT WAS CREATED IN SUFFICIENT DE TAIL TO IDENTIFY         DO THE TEMES DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED       DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE?         POR THE TEMES DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED       DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE?         POR THE TEMES DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED       DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE?         I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including an accompanying statements or doouments, is true, correct and complete to the best of my knowledge and belief.         SIGNATURE OF PERSON MAKING CLAIM       TITLE       DATE         EMAIL ADDRESS       CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER	NAME OF ART GALLERY OR MUSEUM IN WHICH THE PROPERTY WAS MADE	AVAILABLE FOR DISPLAY	DIRECTOR'S OR OFFICER'S NAME
ORIGINAL PAINTING       ORIGINAL SCULPTURE       WORK OF THE PREE FIVE ARTS (dreek below)         ORIGINAL MOSAC       ORIGINAL STATUARY       ETCHING       ITHOGRAPH         ORIGINAL MOSAC       ORIGINAL STATUARY       ENGRAVING       PRINTS MADE BY HAND TRANSFER PROCESS         DESCRIBET THE PROPERTY AND THE PROCESS BY WHICH IT WAS CREATED IN SUFFICIENT DETAIL TO IDENTFY       OTHER ORIGINAL WORK OF THE PREE FIVE ARTS         DO THE ITEMS DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED       DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE?         FOR INDUSTRIAL USE?       YES       NO       YES       NO         CERTIFICATION OF CLAIMANT         I certify (or declare) under penalty of perjury under the laws of the State of Califormia that the foregoing and all information hereon, including an accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.         SIGNATURE OF PERSON MAKING CLAIM       ITHE       DATE         EMAIL ADDRESS       CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER       , 20	ADDRESS (Street, City, County, State, ZIP code)		
FOR INDUSTRIAL USE?       YES       NO         YES       NO         CERTIFICATION OF CLAIMANT         I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including an accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.         SIGNATURE OF PERSON MAKING CLAIM       TITLE       DATE         E-MAIL ADDRESS       CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER         The work of art described above was made available for display from, 20, (If additional works are listed on an attachment, the director or officer must sign this certificate and each attachment.)       I certify (or declare) that the information contained herein is true, correct, and complete to the best of my knowledge and belief.         SIGNATURE OF DIRECTOR OR OFFICER       ITTLE       DATE         DIRECTOR OR OFFICER OF (publicly owned art gallery, museum or museum open to public and operated by a nonprofit organization)       LOCATED AT (address)	ORIGINAL PAINTING ORIGINAL SCULPTURE ORIGINAL MOSAIC ORIGINAL MOSAIC ORIGINAL DRAWING OR SKETCHES	WORK OF THE FREE FINE ARTS         ETCHING         ENGRAVING         PRIN         WOODCUT	(check below) DGRAPH TS MADE BY HAND TRANSFER PROCESS
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including and accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.  SIGNATURE OF PERSON MAKING CLAIM	FOR INDUSTRIAL USE?	I YES	
SIGNATURE OF PERSON MAKING CLAIM       DATE         E-MAIL ADDRESS       CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER         The work of art described above was made available for display from, 20, 20, 20, (If additional works are listed on an attachment, the director or officer must sign this certificate and each attachment.)         I certify (or declare) that the information contained herein is true, correct, and complete to the best of my knowledge and belief.         SIGNATURE OF DIRECTOR OR OFFICER         DIRECTOR OR OFFICER OF (publicly owned art gallery, museum or museum open to public and operated by a nonprofit organization)         LOCATED AT (address)	I certify (or declare) under penalty of perjury und <mark>er</mark> the laws	of the State of California that th	
CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER         The work of art described above was made available for display from, 20, to, 20         (If additional works are listed on an attachment, the director or officer must sign this certificate and each attachment.)         I certify (or declare) that the information contained herein is true, correct, and complete to the best of my knowledge and belief.         SIGNATURE OF DIRECTOR OR OFFICER       TITLE         DIRECTOR OR OFFICER OF (publicly owned art gallery, museum or museum open to public and operated by a nonprofit organization)         LOCATED AT (address)			
The work of art described above was made available for display from, 20, 20, (If additional works are listed on an attachment, the director or officer must sign this certificate and each attachment.)      , 20, 2	E-MAIL ADDRESS		
(If additional works are listed on an attachment, the director or officer must sign this certificate and each attachment.)  I certify (or declare) that the information contained herein is true, correct, and complete to the best of my knowledge and belief.  SIGNATURE OF DIRECTOR OR OFFICER DATE DIRECTOR OR OFFICER OF (publicly owned art gallery, museum or museum open to public and operated by a nonprofit organization)  LOCATED AT (address)	CERTIFICATION	OF MUSEUM DIRECTOR OR	OFFICER
SIGNATURE OF DIRECTOR OR OFFICER       TITLE       DATE         DIRECTOR OR OFFICER OF (publicly owned art gallery, museum or museum open to public and operated by a nonprofit organization)       DATE         LOCATED AT (address)       DATE			
LOCATED AT (address)	I certify (or declare) that the information contained SIGNATURE OF DIRECTOR OR OFFICER		
	DIRECTOR OR OFFICER OF (publicly owned art gallery, museum or museum open	to public and operated by a nonprofit organi	zation)
EMAIL ADDRESS	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, 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.

