EF-260-B-R14-0617-55000218-1 BOE-260-B (P1) REV. 14 (06-17)

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.)



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

SECTION 1: CLAIMANT INFORMATION NAME OF OWNER NAME OF CLAIMANT (it different from owners) ADDRESS OF CLAIMANT (it different from owners) EMAIL ADDRESS SECTION 2: AIRCRAFT INFORMATION FAA REGISTRATION NUMBER HOURS IN OPERATION LAST YEAR MODEL WEAR BUILT AIRCRAFT LOCATION AS OF 12:01 A.M. JANUARY 1 (AIRSPORT, HANSAR OR TIE-DOWN NUMBER) Check the appropriate box: Original Restored Replica Fewer than Five 1. Is the aircraft considered airworthy? YES NO 2. Do you hold the aircraft primarily for purposes of sale? YES NO SECTION 3: FIRST-TIME FILERS A fee of \$35 will be charged by the assessor upon the initial application for an exemption. This is a one-time only, non-refundable fee. If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the circraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following list first date of public display? YES NO CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.	L			
NAME OF CLAIMANT (if different from wined) ADDRESS OF CLAIMANT (number, street, city, state, zip code) EMAIL ADDRESS SECTION 2: AIRCRAFT INFORMATION FAN REGISTRATION NUMBER AIRCRAFT LOCATION NUMBER N MANUFACTURER N MANUFACTURER NODEL YEAR BUILT AIRCRAFT LOCATION AS OF 12:01 A.M., JANUARY 1 (AIRBORT, HANGAR OR TIE-DOWN NUMBER) Check the appropriate box: Original Restored Restored Transportation or commercial purposes? YES NO 2. Do you hold the aircraft primarily for purposes of sale? YES NO 3. Do you use the aircraft for any general transportation or commercial purposes? YES NO SECTION 3: FIRST-TIME FILERS A fee of \$35 will be charged by the assessor upon the initial application for an exemption. This is a one-time only, non-refundable fee. If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display? YES NO CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.	SECTION 1: CLAIMANT INFORMATION			
ADDRESS OF CLAIMANT (number, street, city, state, zip code) EMAIL ADDRESS DAYTIME PHONE NUMBER	NAME OF OWNER			
SECTION 2: AIRCRAFT INFORMATION FAA REGISTRATION NUMBER FOURS IN OPERATION LAST YEAR AIRFRAME HOURS AS OF JANUARY 1 N N MANUFACTURER MODEL YEAR BUILT AIRCRAFT LOCATION AS OF 12:01 A.M. JANUARY 1 (AIRPORT. HANGAR OR TIE-DOWN NUMBER) Check the appropriate box: Original Restored Replica Fewer than Five 1. Is the aircraft considered airworthy? YES NO 3. Do you hold the aircraft primarily for purposes of sale? YES NO 3. Do you use the aircraft for any general transportation or commercial purposes? YES NO SECTION 3: FIRST-TIME FILERS A fee of \$35 will be charged by the assessor upon the initial application for an exemption. This is a one-time only, non-refundable fee. If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display? YES NO CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.	NAME OF CLAIMANT (if different from owner)			
SECTION 2: AIRCRAFT INFORMATION FAA REGISTRATION NUMBER HOURS IN OPERATION LAST YEAR AIRFRAME HOURS AS OF JANUARY 1 MANUFACTURER MODEL YEAR BUILT AIRCRAFT LOCATION AS OF 12:01 A.M., JANUARY 1 (AIRPORT, HANGAR OR TIE-DOWN NUMBER) Check the appropriate box: Restored Replica Fewer than Five 1. 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 general transportation or commercial purposes? YES NO SECTION 3: FIRST-TIME FILERS A fee of \$35 will be charged by the assessor upon the initial application for an exemption. This is a one-time only, non-refundable fee. If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display? YES NO CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT TITLE DATE	ADDRESS OF CLAIMANT (number, street, city, s	tate, zip code)		_
FAA REGISTRATION NUMBER HOURS IN OPERATION LAST YEAR AIRFRAME HOURS AS OF JANUARY 1 N MANUFACTURER MODEL YEAR BUILT AIRCRAFT LOCATION AS OF 12:01 A.M. JANUARY 1 (AIRPORT. HANGAR OR TIE-DOWN NUMBER) Check the appropriate box:	EMAIL ADDRESS		DAYTIME PH	HONE NUMBER
Nanufacturer MODEL MINOTER MODEL MODEL	SECTION 2: AIRCRAFT INFORMATION			
AIRCRAFT LOCATION AS OF 12:01 A.M., JANUARY 1 (AIRBORT, HANGAR OR TIE-DOWN NUMBER) Check the appropriate box:	N	HOURS IN OPERATION LAST YEAR	AIRFRAME HOURS AS OF	JANUARY 1
Check the appropriate box: Original Restored Replica Fewer than Five 1. 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 general transportation or commercial purposes? YES NO SECTION 3: FIRST-TIME FILERS A fee of \$35 will be charged by the assessor upon the initial application for an exemption. This is a one-time only, non-refundable fee. If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display? YES NO CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.	MANUFACTURER	MODEL		YEAR BUILT
Original Restored Replica Fewer than Five	AIRCRAFT LOCATION AS OF 12:01 A.M., JANUA	ARY 1 (AIRPORT, HANGAR OR TIE-DOWN NUM	MBER)	
YES		stored Replica	Fewer than Five	
Title Title NO 3. Do you use the aircraft for any general transportation or commercial purposes? YES NO SECTION 3: FIRST-TIME FILERS A fee of \$35 will be charged by the assessor upon the initial application for an exemption. This is a one-time only, non-refundable fee. If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display? YES NO CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT DATE				
SECTION 3: FIRST-TIME FILERS A fee of \$35 will be charged by the assessor upon the initial application for an exemption. This is a one-time only, non-refundable fee. If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display? YES NO CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT DATE		purposes of sale?		
A fee of \$35 will be charged by the assessor upon the initial application for an exemption. This is a one-time only, non-refundable fee. If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display? YES NO CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT TITLE DATE		ral transportation or commercial purpose	es?	
If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display? CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT TITLE DATE	SECTION 3: FIRST-TIME FILERS			
intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display? YES	A fee of \$35 will be charged by the asses	sor upon the initial application for an exe	emption. This is a one-time only, non-r	refundable fee.
CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT TITLE DATE	intend to display the aircraft during the fo			
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT DATE	YES NO			
accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT TITLE DATE		CERTIFICATION		
EMAIL ADDRESS	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	SA	1
	JAM		
		$\overline{0}$	

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.]

