EF-260-B-R16-0525-10000055-1

BOE-260-B (P1) REV. 16 (05-25)

CLAIM FOR EXEMPTION FROM PROPERTY TAXES OF AIRCRAFT OF HISTORICAL SIGNIFICANCE

Paul Dictos, CPA
Fresno County Assessor-Recorder
P. O. Box 1146
Fresno, CA 93715
(559) 600-3534
www.assessor.co.fresno.ca.us

This claim must be filed annually 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.)*

If you no longer seek an exemption at this location, check ☐ Sign and return this form to the Assessor

Date sold/no longer used for exempt purpose: _____

SECTION 1: CLAIMANT INFORMATION

NAME OF OWNER

NAME OF CLAIMANT (if different from owner)

ADDRESS OF CLAIMANT (number, street, city, state, zip code)

EMAIL ADDRESS	DAYTIME PHONE NUMBER ( )

SECTION 2: AIRCRAFT INFORMATION

FAA REGISTRATION NUMBER N	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:

☐ 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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT ▶	TITLE	DATE

EMAIL ADDRESS

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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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)

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.]