EF-260-R09-0611-34000185-1 BOE-260 (P1) REV. 09 (06-11)

## **CERTIFICATE AND AFFIDAVIT** FOR EXEMPTION OF WORK OF ART

Declaration of costs and other related property information as of 12:01 a.m.,

January 1, 20\_\_\_.

This claim must be filed by 5:00 p.m., February 15.



## **CHRISTINA WYNN** SACRAMENTO COUNTY ASSESSOR

INSTITUTIONAL EXEMPTIONS SECTION 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 Phone (916) 875-0720 FAX (916) 854-9181 https://assessor.saccounty.gov

## AFFIDAVIT FOR EXEMPTION OF WORK OF ART

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L  NAME OF CLAIMANT	Code, made museu operatiunder for a rimmed immed availal with the	, certain articles of person available for display in um, or in a museum re ted by a nonprofit organ section 23701d of the minimum period of 90 do diately preceding Janua diately preceding Janua ble for 90 days during the	on 217, Revenue and Taxation onal property which have been a publicly owned art gallery or egularly open to the public and nization qualified for exemption are Revenue and Taxation Code asy during the 12-month period ary 1, or for less than 90 days ary 1 but which will be made a 12-month period commencing and was made available, shall be
TO ME OF SECURITION			
ADDRESS OF CLAIMANT			DAYTIME TELEPHONE NUMBER
LOCATION OF THE PERSONAL PROPERTY AS OF 12:01 A.M., JANUARY 1			
NAME OF ART GALLERY OR MUSEUM IN WHICH THE PROPERTY WAS MADE AVAILABLE FOR	RDISPLAY	DIRECTOR'S OR OFFICE	ĒR'S NAME
ADDRESS (Street, City, County, State, ZIP code)			
☐ ORIGINAL MOSAIC ☐ ORIGINAL STATUARY ☐ ET☐ ORIGINAL DRAWING OR SKETCHES	COF THE FREE FINE AR CHING LIT IGRAVING PF DODCUT 01		ER PROCESS
DO THE ITEMS DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED	DOES OL	AIMANIT LIQI D WODKS OF ADT I	PRIMARILY FOR PURPOSES OF SALE?
FOR INDUSTRIAL USE?	YE	ES NO	RIMARILI FOR PURPOSES OF SALE?
I certify (or declare) under penalty of perjury under the laws of the State	N OF CLAIMANT		formation have an including any
accompanying statements or documents, is true, corre			
SIGNATURE OF PERSON MAKING CLAIM	TITLE		DATE
E-MAIL ADDRESS			
CERTIFICATION OF MUSE	UM DIRECTOR C	OR OFFICER	
The work of art described above was made available for display from _ (If additional works are listed on an attachment, the direct	tor or officer must	, 20 to sign this certificate and	, 20 each attachment.)
I certify (or declare) that the information contained herein is tru		mplete to the best of my	
SIGNATURE OF DIRECTOR OR OFFICER	TITLE		DATE
DIRECTOR OR OFFICER OF (publicly owned art gallery, museum or museum open to public and o	perated by a nonprofit org	ganization)	
LOCATED AT (address)			
FINAL 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, replicas, 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.



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