EF-260-B-R15-0522-50000078-1 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.)
Γ

Stanislaus

Don H. Gaekle Stanislaus County Assessor

1010 Tenth Street, Suite 2400 Modesto, CA 95354-0863 Phone: (209) 525-6461 • Fax: (209) 525-6586 www.stancounty.com/assessor

L		_	I		
,	k an exemption at this locati use <mark>d for exempt p</mark> ur <mark>po</mark> se:	on, check Sign and return	n this form to the Assessor		
	IANT INFORMATION				
NAME OF OWNER					
NAME OF CLAIMANT (if	f different from owner)	$H \cup$	$-1 \odot$		
ADDRESS OF CLAIMAN	NT (number, street, city, state, zip	code)			
EMAIL ADDRESS	C /			DAYTIME PHONE NUM	/BER
SECTION 2: AIRCR	AFT INFORMATION	4 / \ / / /			
FAA REGISTRATION NU	JMBER HOURS	S IN OPERATION LAST YEAR	AIRFRAN	ME HOURS AS OF JANUARY	71
N MANUFACTURER		MODEL			YEAR BUILT
AIRCRAFT LOCATION A	AS OF 12:01 A.M., JANUARY 1 (A	AIRPORT, HANGAR OR TIE-DOW	N NUMBER)		
Check the appropriate Original 1. Is the aircraft co	opriate box: Restored possidered airworthy?	Replica	Fewerth	nan Five	
YES3. Do you use the	_	ses of sale?	poses?		
YES	NO				
SECTION 3: FIRST-	TIME FILERS				
A fee of \$35 will be of	charged by the assessor up	on the initial application for a	n exemption. This is a one-	time only, non-refundabl	e fee.
	aircraft during the following	display less than 12 days pri g 12 months. Will you display			
YES	NO				
		CERTIFICAT	TON		
		der the laws of the State of C ocuments, is true, correct, an			n, including any
SIGNATURE OF CLAIMANT		TITLE		DAT	E
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)			
	TIIIOI					
	C/M/D					
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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.]

