## AIRCRAFT PROPERTY STATEMENT

Declaration of costs and other related property information as of 12:01 a.m., January 1, 20\_\_\_\_

### Kathy Scriven Sutter County Assessor 1160 Civic Center Blvd., Suite D Yuba City, CA 95993 Phone Number: (530) 822-7160 Fax Number: (530) 822-7198

Email: assessor@co.sutter.ca.us

FILE RETURN BY: \_

PLEASE NOTE: This form must be filed timely with the Assessor's office, regardless of the status of any Historical Aircraft Exemption Claim. Penalties will apply if not filed.

(Make necessary corrections to the	printed name and mailing address)	7	FOR ASSESSOR'S USE ONLY
SECTION I: MUST BE COMPLETED AN			
FAA REGISTRATION NUMBER	DAYTIME PHONE NUMBER AIR	CRAFT LOCATION (AIR	PORT, HANGAR OR TIE-DOWN NUMBER)
MANUFACTURER	MODEL		YEAR BUILT
SERIAL NUMBER	PURCHASE DATE	PURCHASE PRICE	DATE MOVED TO THIS COUNTY
			E COUNTY NAME AND ASSESSMENT YEARS
FIXED BASE OPERATOR NAME	LAST MA.	JOR AIRFRAME OVÉRH	AUL DATE: COST: \$
AIRCRAFT CONDITION:			

AIRCRAFT CONDI	TION:													
WHEN PURCHASED	NEW	GOOD		ERAGE	POOR	DA	MAGE H							
CURRENT	NEW	GOOD	AV	ERAGE	POOR		YES	6 🗌 N	O IF YES, S	SEE INST	RUCTIO	ONS ANI	D ATTACH	STATEMENT.
INTERIOR	NEW	GOOD	AV	ERAGE	POOR	EQ	UIPME	NT LEA	SED, EXC	HANGE	D, ADI	DED OF	R RETIRE	Ð
EXTERIOR	NEW	GOOD		ERAGE	POOR			5 🗌 N	O IF YES, S	SEE INST	RUC <mark>TIC</mark>	ONS AN	D ATTACH	SCHEDULE.
TYPE OF USAGE:														

PERSONAL/PLEASURE \_\_\_\_\_FLIGHT TRAINING \_\_\_\_\_\_RENTAL \_\_\_\_ CHARTER/TAXI \_\_\_\_ BUSINESS \_\_\_\_\_FRACTIONAL OWNERSHIP PROGRAM \_\_\_\_\_SHOW/MUSEUM IF YOU CHECKED CHARTER/TAXI, DO YOU USE THE AIRCRAFT IN COMMON CARRIAGE MORE THAN 50% OF THE TIME? \_\_\_\_\_\_YES \_\_\_\_\_NO NOTE: COMMON CARRIAGE DOES NOT INCLUDE FERRY FLIGHTS OR PART 91 OWNER FLIGHTS.

AVIONICS SUMMARY: REPORT ONLY ADDED OR REPLACED AVIONICS. DO NOT REPORT ORIGINAL STANDARD FACTORY AVIONICS. FOR CONDITION, PLEASE ENTER (N) NEW, (A) AVERAGE, (P) POOR.

UNIT	ACQUISITION DATE	COST NEW	CONDITION	ASSESSOR USE ONLY		COST NEW	CONDITION	ASSESSOR USE ONLY
RVSM REDUCED VERTICAL SEPARATION MINIMUM MONITOR					RADAR ALTIMETER			
TAWS TERRAIN AWARENESS WARNING SYSTEM					ENCODER			
EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM					RMI RADIO MAGNETIC INDICATOR			
TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM					VLF VERY LOW FREQUENCY			
NAVCOM #1					PHONE			
NAVCOM #2					RADAR			
TRANSPONDER A C					LORAN			
GLIDESLOPE					ADF AUTOMATIC DIRECTION FINDER			
LOCALIZER					DME DISTANCE MEASURING EQUIPMENT			
COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR					AIR CONDITIONING			
AUTOPILOT NUMBER OF AXES					BOOTS			
FLIGHT DIRECTOR					HF TRANSCEIVERS HIGH FREQUENCY			
GPS IFR GLOBAL POSITIONING SYSTEM, INSTRUMENT FLIGHT RULES					OTHER NON-FACTORY AVIONICS			

THE DECLARATION BY ASSESSEE ON PAGE 2 MUST BE COMPLETED AND SIGNED THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



#### PLEASE ENTER INFORMATION AS OF JANUARY 1 OF THIS YEAR.

			1			
ENGINE(S)	SINGLE	LEFT	RIGHT		COPTERS - HOURS SINC	E MAJOR OVERHAUL:
MAKE				ENGINE	MAIN ROTOR BLADES	MAIN ROTOR HEAD ASSEMBLY
MODEL				MAST	MAST	TAIL ROTOR
YEAR OF MANUFACTURE					TRANSMISSION	DRIVESHAFT
HORSEPOWER				TAIL ROTOR GEARBOX	TAIL ROTOR HUB ASSEMBLY	TAIL ROTOR BLADES
HOURS SINCE NEW				SERVOS	MISCELLANEOUS	
HOURS SINCE MAJOR OVERHAUL						
TIME BETWEEN OVERHAULS (TBO)						
HOURS SINCE MIDLIFE						
DATE OF MAJOR OVERHAUL						
DATE OF LANDING GEAR OVERHAUL						
ENGINE MAINTENANCE SERV NAME OF PROGRAM: FOR HOMEBUILT, KIT, OR EXP	ERIMENTAL AIRCI					
SECTION II: COMPLETE IF FIR NAME AND ADDRESS OF OWNER				THE LAST CALENI	DAR YEAR	
NAME		AD	DRESS			
CITY				STATE ZIP CODE	COUNTY	-
F AIRCRAFT WAS SOLD, ATTACH			ONTRACT			
F SOLD OR DONATED: DATE OF						
		\$				
NEW OWNER NAME		AD	DRESS			
				STATE ZIP CODE		
				STATE ZIF CODE	COONT	
F: INDVED I JUNKED I I	PARIED    DEST	ROYED   ABA	NDONED			
	PARTEDDEST ON (IF MOVED)		NDONED		COUNTY	
					COUNTY	
		ROYED ABA	NDONED		COUNTY	-
			NDONED		COUNTY	
DATE NEW LOCATIO	ON (IF MOVED)		NDONED		)7	
	ON (IF MOVED)		NDONED		COUNTY HANGAR/TIE-DOV	VN NO.
DATE NEW LOCATIO	ON (IF MOVED)			STATE ZIP CODE	HANGAR/TIE-DOV	VN NO.
DATE NEW LOCATIO	ON (IF MOVED)			STATE ZIP CODE	)7	VN NO.
DATE NEW LOCATIO	ON (IF MOVED)			STATE ZIP CODE	HANGAR/TIE-DOV	VN NO.
DATE NEW LOCATIO	ON (IF MOVED)				HANGAR/TIE-DOV	VN NO.
DATE NEW LOCATIO	DN (IF MOVED)		FOR SALE	IN TRANSIT TO:	HANGAR/TIE-DOV COUNTY SSIST US IN VALUING	
ATTACH STATEMENT R	DN (IF MOVED)		FOR SALE	IN TRANSIT TO: OTHER: OU FEEL WOULD AS CH A LIST OF MEME	HANGAR/TIE-DOV COUNTY SSIST US IN VALUING BERS NAMES.	
ATTACH STATEMENT R	ED IN THIS COUNTY KEPT WAS IN THIS COUNT EGARDING ANY A IF OWNERSHIP	DDITIONAL INFO	FOR SALE	IN TRANSIT TO: OTHER: OU FEEL WOULD AS CH A LIST OF MEME TION BY ASSES	HANGAR/TIE-DOV COUNTY SSIST US IN VALUING BERS NAMES. SEE	YOUR AIRCRAFT.
AIRCRAFT NOT HABITUALLY BAS AIRPORT/FBO WHERE NORMALLY CITY CHECK REASON AIRCRAFT IS OR ATTACH STATEMENT R OWNERSHIP TYPE (17) Proprietorship	The following of declare)	DDITIONAL INFO TYPE IS LLC, P declaration muser penalty of perj	FOR SALE	IN TRANSIT TO: OTHER: UFEEL WOULD AS CH A LIST OF MEME TION BY ASSESS ed and signed. If yo laws of the State o	HANGAR/TIE-DOV COUNTY SSIST US IN VALUING BERS NAMES. SEE Du do not do so, it may f California that I have	YOUR AIRCRAFT. y result in penalties. examined this propen
AIRCRAFT NOT HABITUALLY BAS AIRPORT/FBO WHERE NORMALLY CITY CHECK REASON AIRCRAFT IS OR ATTACH STATEMENT R OWNERSHIP TYPE (I) Proprietorship Partnership Carnerstice	ED IN THIS COUNTY KEPT WAS IN THIS COUNTY EGARDING ANY A IF OWNERSHIP ote: The following y (or declare) under ient, including accord	TY: REPAIRS [ DDITIONAL INFO TYPE IS LLC, P declaration muser penalty of per mpanying schedu	FOR SALE ORMATION YO LEASE ATTAC DECLARA st be complet iury under the ules, statement	IN TRANSIT TO: OTHER: UFEEL WOULD AS CH A LIST OF MEME TION BY ASSESS ed and signed. If yo laws of the State o s or other attachmen	HANGAR/TIE-DOV COUNTY SSIST US IN VALUING BERS NAMES. SEE ou do not do so, it may f California that I have ts, and to the best of m	YOUR AIRCRAFT. y result in penalties. examined this property knowledge and belief
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# THIS STATEMENT IS SUBJECT TO AUDIT



## **OFFICIAL REQUEST**

Pursuant to California Revenue and Taxation Code section 5362, the Assessor of the county in which an aircraft is habitually situated shall assess the aircraft at its market value. The Assessor's records indicate that you are the owner of the aircraft identified on page 1 of this form. In accordance with section 5365, you are required to complete this form according to the instructions. Pursuant to section 5367, failure to return this form by the specified due date will require the Assessor to add a 10% penalty to the market value of your aircraft.

This statement is not a public document. In accordance with Revenue and Taxation Code section 451, the information contained herein will be held secret by the Assessor. It can only be disclosed to the district attorney, grand jury, and other agencies specified in section 408. Attached schedules are considered to be part of the statement.

## **GENERAL INSTRUCTIONS**

#### ALL INFORMATION PROVIDED SHOULD BE AS OF JANUARY 1.

#### SECTION I.

This section must be completed annually. Specific information is required to correctly determine the value of the aircraft

STATEMENT OF CONDITION: Using the information below, check the box that reflects the condition of your aircraft as of January 1:

**New:** An aircraft that is new or is maintained in new condition.

**Good:** Paint and airframe are in near new condition. Minor scratches. Windows clear with no crazing or discoloration. Interior is in near new condition. Simple cleaning removes any smell, dirt or matting.

Average: Paint is generally sound and attractive. Slight oxidation can be easily polished out leaving paint shiny. Small scratches, chips or dents can be found especially in high use areas. Windows have milky edges, some crazing or light scratches. The interior use shows minor fraying, stains, or cracking. Cleaning and shampooing will make the interior look attractive. Aircraft certificate is current, 6 months annual, ½ TBO (Time Between Overhauls), ADs (Air Worthiness Directives) complied.

**Poor:** Paint is badly oxidized, peeled and blemished. Most leading edges and upper surfaces are chipped, crazed, dented, and oxidized. All windows crazed and scratched. After touch-up and polishing, aircraft still looks unsightly. Needs new paint. Interior shows high use, scratches, tear, snags, frayed fabric, exposed foam, peeling laminates, and loose panels. Interior looks and smells dirty after cleaning and needs replacement. Aircraft has not flown, is out of annual, engine is run out and will not pass inspection, ADs not complied.

AVIONICS SUMMARY: Indicate the date of acquisition and the condition of existing avionics equipment. List any additional avionics and their cost under "Non-factory avionics added in last calendar year." For condition, please enter N for new, A for average, and P for poor.

DAMAGE HISTORY: To report damage history, attach a statement indicating the type of damage, date of damage, copy of report made to FAA, and maintenance log and repairs made.

### EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED:

Leased: If you lease equipment in connection with this aircraft's operation, attach a schedule listing the name and address of the owner, description of the leased property, cost if purchased, and annual rent.

Exchanged: Attach a schedule listing any exchange of equipment since purchase.

Additions or Retirements: From date of acquisition of aircraft to last day in December of last year if you have added or retired equipment, attach a schedule listing the description of the equipment, date added or retired, and the cost of equipment added or retired.

FRACTIONAL OWNERSHIP: If the aircraft is enrolled in a Fractional Ownership Program, forms BOE-570-FO (-1, -2) must be filed.

#### SECTION II.

This section must be completed if filing for the first time or if there have been any changes within the last calendar year.

ADDITIONAL INFORMATION: Attach a statement regarding any additional information you feel would assist the Assessor in valuing your aircraft.

#### DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC), the declaration must be signed by an employee or agent where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

#### **EXEMPTIONS**

Armed Forces Members. If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing Form BOE-261-D, Servicemembers Civil Relief Act Declaration. Obtain the declaration form from the Assessor or from your unit Legal Officer.

**Aircraft of Historical Significance.** If you are an individual owner who does not hold the aircraft primarily for purposes of sale, does not use the aircraft for commercial purposes or general transportation, the aircraft is 35 years or older and is displayed to the public at least 12 days per year, obtain Form BOE-260-B from the Assessor. The exemption claim must be filed on or before February 15 for a full exemption and by August 1 for a partial exemption.

