EF-577-R07-0518-22000094-1 BOE-577 (P1) REV. 07 (05-18)

FILE RETURN BY: \_\_

## **AIRCRAFT PROPERTY STATEMENT**



# Vincent P. Kehoe County of Mariposa Assessor/Recorder

4982 10th St P.O. Box 35 Mariposa, CA 95338 Ph: (209) 966-2332 Fax: (209) 966-5719

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

SERIAL NUMBER  PURCHASE DATE  \$ DATE MOVED TO THIS COUNTY  \$ STATEMENT ON THE PURCHASE PRICE  \$ DATE MOVED TO THIS COUNTY  \$ STATEMENT ON THE PURCHASE PRICE  \$ DATE MOVED TO THIS COUNTY  \$ STATEMENT ON THE PURCHASE OF ASSESSED IN ANOTHER CALIFORNIA COUNTY, INDICATE QUINTY NAME AND ASSESSMENT YEARS  FIXED BASE OPERATOR NAME  LAST MAJOR A RIFFRAME OVERHAUL DATE:  \$ COST.  \$  COST.  DAMAGE HISTORY  DAMAGE HISTORY	PLEASE NOTE: This for Assessor's office, regard Aircraft Exemption Claim	less of the st	atus of a	ny Historic	cal						
SECTION I: MUST BE COMPLETED ANNUALLY  1. FAA RECISITRATION NUMBER N MANUFACTURER  MODEL  YEAR BUILT  SERIAL NUMBER PURCHASE DATE PURCHASE DATE PURCHASE PRICE S S S PURCHASE PRICE S S S S S S S S S S S S S S S S S S S	NAME AND MAILING ADDRESS			and mailing ad	ddress)	٦	FOR ASSESSOR'S USE ONLY				
MANUFACTURER  MODEL  YEAR BUILT  SERIAL NUMBER  PURCHASE DATE  PURCHASE DATE  PURCHASE PRICE  S  DATE MOVED TO THIS COUNTY  FOR AIRCRAFT PREVIOUSLY REGISTERED OR ASSESSED IN ANOTHER CALIFORNIA COUNTY INDICATE COUNTY NAME AND ASSESSMENT YEARS  FIXED BASE OPERATOR NAME  LAST MAJOR AIRFRAME OVERHAUL DATE:  COST.  AIRCRAFT CONDITION:  WHEN PURCHASED   NEW   GOOD   AVERAGE   POOR   DAMAGE HISTORY  CURRENT   NEW   GOOD   AVERAGE   POOR				LONE WINDS	AUDOD		T HANGAR OR	FIE DOWN	AULIMPED		
SERIAL NUMBER  PURCHASE DATE  \$ DATE MOVED TO THIS COUNTY  \$ STATEMENT ON THE PURCHASE PRICE  \$ DATE MOVED TO THIS COUNTY  \$ STATEMENT ON THE PURCHASE PRICE  \$ DATE MOVED TO THIS COUNTY  \$ STATEMENT ON THE PURCHASE OF ASSESSED IN ANOTHER CALIFORNIA COUNTY, INDICATE QUINTY NAME AND ASSESSMENT YEARS  FIXED BASE OPERATOR NAME  LAST MAJOR A RIFFRAME OVERHAUL DATE:  \$ COST.  \$  COST.  DAMAGE HISTORY  DAMAGE HISTORY			( )	HONE NUMBI	ER AIRCR	AFT LOCATION (AIRPOI	KI, HANGAR OR	I IE-DOWN	NUMBER)		
FOR AIRCRAFT PREVIOUSLY REGISTERED OR ASSESSED IN ANOTHER CALIFORNIA COUNTY, INDICATE COUNTY NAME AND ASSESSMENT YEARS  FIXED BASE OPERATOR NAME    LAST MAJOR AIRFRAME OVERHAUL DATE:   COST.	MANUFACTURER			MODEL						YEAR BUILT	
EXECUTION EXAMPLES ASSESSIVE AND ASSESSOR UNIT ACQUISITION ASSESSOR UNIT ACQUISITION PLANS ENTREMENT NO FOLIZION MANUAL STATEMENT NO FOLIZION NO FOLIZION MANUAL STATEMENT NO FOLIZION MANUAL STATEMENT NO FOLIZION NO FOLI	SERIAL NUMBER					\$					
2. AIRCRAFT CONDITION:  WHEN PURCHASED NEW GOOD AVERAGE POOR  CURRENT NEW GOOD AVERAGE POOR  INTERIOR NEW GOOD AVERAGE POOR  INTERIOR NEW GOOD AVERAGE POOR  EXTERIOR NEW GOOD AVERAGE POOR  EXTERNATION AVERA	FOR AIRCRAFT PREVIOUSLY R	EGISTERED OR	ASSESSE	O IN ANOTHE	R CALIFORN	IA COUNTY, INDICATE C	OUNTY NAME AN	ID ASSESS	SMENT YEAR	S	
WHEN PURCHASED   NEW   GOOD   AVERAGE   POOR CURRENT   NEW   GOOD   AVERAGE   POOR   YES   NO IFYES, SEE INSTRUCTIONS AND ATTACH STATEMENT   NEW   GOOD   AVERAGE   POOR   YES   NO IFYES, SEE INSTRUCTIONS AND ATTACH STATEMENT   YES   YES   NO IFYES, SEE INSTRUCTIONS AND ATTACH STATEMENT   YES   YES   NO IFYES, SEE INSTRUCTIONS AND ATTACH STATEMENT   YES	FIXED BASE OPERATOR NAME				LAST MAJO	R AIRFRAME OVERHAU		OST:			
CURRENT NEW GOOD AVERAGE POOR VES NO IF YES, SEE INSTRUCTIONS AND ATTACH STATEMENT EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED EXTERIOR NEW GOOD AVERAGE POOR VES NO IF YES, SEE INSTRUCTIONS AND ATTACH SCHEDULE:  3. TYPE OF USAGE:  PERSONAL/PLEASURE FLIGHT TRAINING RENTAL CHARTER/TAXI BUSINESS FRACTIONAL OWNERSHIP PROGRAM SHOW/MUSEUN IF YOU CHECKED CHARTER/TAXI, DO YOU USE THE AIRCRAFT IN COMMON CARRIAGE MORE THAN 50% OF THE TIME? YES NO NOTTE: COMMON CARRIAGE DOES NOT INCLUDE FERRY FLIGHTS OR PART 91 OWNER FLIGHTS.  4. 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 COMMON CARRIAGE DOES NOT INCLUDE FERRY FLIGHTS OR PART 91 OWNER FLIGHTS.  4. 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 COMMON COMMINION OF THE ORIGINAL STANDARD FACTORY AVIONICS. FOR CONDITION NEW (B) AVERAGE, (P) POOR.  RADAR ALTIMETER  REDUCTO VERTICAL SET RAILING SEGRATION AND AVIONACE SYSTEM  ENCODER  REPLACED VERTICAL SET RAILING SEGRATION AND AVIONACE SYSTEM  ENCODER  REPLACED VERTICAL SET RAILING SEGRATION AND AVIONACE SYSTEM  ENCODER  RADAR ALTIMETER  RADAR ALTIMETER  RADAR ALTIMETER  RADAR ALTIMETER  COMMON TO RECICION PROCUSENCY  VIET YOUR PRECUSENCY  TRANSPONDER  A. C.  GLIDESLOPE  COMMON TO RECICION PROCUSENCY  ADDIANCE MEASURING SEQUIPMENT  DISTANCE MEASURING SEQUI	2. AIRCRAFT CONDITION:										
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EXTERIOR   NEW   GOOD   AVERAGE   POOR   YES   NO IF YES, SEE INSTRUCTIONS AND ATTACH SCHEDULE.  3. TYPE OF USAGE:   PERSONAL/PLEASURE   FLIGHT TRAINING   RENTAL   CHARTER/TAXI   BUSINESS   FRACTIONAL OWNERSHIP PROGRAM   SHOWMUSEUM 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.  4. AVIONICS SUMMARY: REPORT ONLY ADDED OR REPLACED AVIONICS. DO NOT REPORT ORIGINAL STANDARD FACTORY AVIONICS. FOR CONDITION, PLEASE ENTER (IN NEW, (A) AVERAGE, (P) POOR.    RINT	CURRENT NE	w Goo	D A	VERAGE [	POOR	YES NO	FYES, SEE INST	RUCTIONS	S AND ATTACH	H STATEMENT	
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PERSONAL/PLEASURE   FLIGHT TRAINING   RENTAL   CHARTER/TAXI   BUSINESS   FRACTIONAL OWNERSHIP PROGRAM   SHOW/MUSEUN IF YOU CHECKED CHARTER/TAXI, DO YOU USE THE AIRGRAFT IN COMMON CARRIAGE MORE THAN 50% OF THE TIME?   YES   NO NOTE: COMMON CARRIAGE DOES NOT INCLUDE FERRY FLIGHTS OR PART 91 OWNER FLIGHTS.  4. 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   COST   CONDITION   ASSESSOR   UNIT   ACQUISITION   COST   CONDITION   ASSESSOR   UNIT   ACQUISITION   NEW   CONDITION   UNIT   ACQUISITION   NEW   CONDITION   UNIT   ACQUISITION   UNIT   UN	EXTERIOR NE	w Goo	D	VERAGE	POOR	YES NO	IF YES, SEE INST	RUC <mark>TIO</mark> NS	S AND ATTACH	H SCHEDULE.	
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.  4. 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	3. TYPE OF USAGE:										
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TAMS TERRAM AWARENESS WARNING SYSTEM  NAVCOM #1  NAVCOM #2  TERRAM SPONDER  A C	IF YOU CHECKED CHAR								YES NO		
UNIT ACQUISITION DATE COST NEW CONDITION ASSESSOR UNIT ACQUISITION DATE CONDITION ASSESSOR UNIT ACQUISITION DATE NEW CONDITION ASSESSOR UNIT ACQUISITION DATE NEW CONDITION ASSESSOR UNIT ACQUISITION DATE NEW CONDITION ASSESSOR UNIT NEW CONDITION ASSESSOR UNIT ACQUISITION DATE OF A CONDITION DATE OF A CONDITIO	4. AVIONICS SUMM							RD FACTOR	RY AVIONICS.		
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TAWS TERRAIN AWARENESS WARNING SYSTEM  EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM  TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM  NAVCOM #1  NAVCOM #1  NAVCOM #2  RADAR  TRANSPONDER AC GLIDESLOPE  LOCALIZER  COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR  AUTOPILOT NUMBER OF AXIS  BOOTS  BOOTS	REDUCED VERTICAL SEPARATION MINIMUM					RADAR ALTIMETER					
ELECTRONIC FLIGHT INSTRUMENT SYSTEM  TCAS TRAFFICALERT COLLISION AVOIDANCE SYSTEM  NAVCOM #1  NAVCOM #1  PHONE  NAVCOM #2  RADDAR  TRANSPONDER AC  GLIDESLOPE  LOCALIZER  DME DISTANCE MEASURING EQUIPMENT  COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR  AUTOPILOT NUMBER OF AXIS  RADIO MAGNETIC INDICATOR  VLF VERY LOW FREQUENCY  ADAR  ADAR AUTOMATIC DIRECTION FINDER  AIR CONDITIONING  BOOTS  BOOTS	TAWS					ENCODER					
TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM  NAVCOM #1  PHONE  NAVCOM #2  RADAR  LORAN  GLIDESLOPE  LOCALIZER  DME DISTANCE MEASURING EQUIPMENT  COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR  AUTOPILOT NUMBER OF AXIS  VERY LOW FREQUENCY  IN COMPASS  VERY LOW FREQUENCY  ALOR DE  DATE DISTANCE MEASURING EQUIPMENT  AIR CONDITIONING  BOOTS	EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM					RMI RADIO MAGNETIC INDICATOR	T				
NAVCOM #2  TRANSPONDER A C LORAN  GLIDESLOPE  LOCALIZER  DME DISTANCE MEASURING EQUIPMENT  COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR  AUTOPILOT NUMBER OF AXIS BOOTS						VERY LOW FREQUENCY					
TRANSPONDER AC  GLIDESLOPE  ADF AUTOMATIC DIRECTION FINDER  LOCALIZER  DME DISTANCE MEASURING EQUIPMENT  COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR  AUTOPILOT NUMBER OF AXIS  BOOTS						-					
GLIDESLOPE  ADF AUTOMATIC DIRECTION FINDER  LOCALIZER  DME DISTANCE MEASURING EQUIPMENT  COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR  AUTOPILOT NUMBER OF AXIS  BOOTS	TRANSPONDER										
COMPASS SYSTEM/HSI AIR CONDITIONING  AIR CONDITIONING  AUTOPILOT BOOTS  NUMBER OF AXIS						ADF AUTOMATIC DIRECTION FINDER					
AUTOPILOT NUMBER OF AXIS BOOTS	LOCALIZER					DME					
NUMBER OF AXIS	COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR					AIR CONDITIONING					
FLIQUIT DIDECTOR						BOOTS					
HIGH FREQUENCY	FLIGHT DIRECTOR										
GPS IFR GLOBAL POSITIONING SYSTEM, INSTRUMENT FLIGHT RULES  THE DECLARATION BY ASSESSEE ON PAGE 2 MUST BE COMPLETED AND SIGNED	GLOBAL POSITIONING SYSTEM, INSTRUMENT					AVIONICS					



BOE-577 (P2) REV. 07 (05-18) **SECTION I: (continued)** 

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

5.	ENGINE(S)	SINGLE	LEFT	RIGHT	6 TOT	AL AIDEDAME HOLL	ne.		
	MAKE				0. 1017	AL AIRFRAME HOU	K3.		
	MODEL								
	YEAR OF MANUFACTURE					THOOPTEDS HOUDS SING	E MA IOD OVERHALIL.		
	HORSEPOWER				ENGINE	ELICOPTERS - HOURS SINC MAIN ROTOR	MAIN ROTOR		
	HOURS SINCE NEW				ENGINE	BLADES	HEAD ASSEMBLY		
	HOURS SINCE MAJOR OVERHAUL				MAST	MAST	TAIL ROTOR		
	TIME BETWEEN OVERHAULS (TBO)				TAIL ROTOR	TRANSMISSION TAIL ROTOR HUB	DRIVESHAFT TAIL ROTOR		
	HOURS SINCE MIDLIFE				GEARBOX	ASSEMBLY	BLADES		
	DATE OF MAJOR OVERHAUL				SERVOS	MISCELLANEOUS			
	DATE OF LANDING GEAR OVERHAUL								
ΕN	IGINE MAINTENANCE SERVICE	PROGRAM:	YES NO						
	ME OF PROGRAM:				ENROLLMEN <sup>1</sup>	T DATE:			
FC	R HOMEBUILT, KIT, OR EXPER	IMENTAL AIRCRA	AFT, ENTER EXA	CT DATE OF FIR	ST FLIGHT:		_		
SE	CTION II: COMPLETE IF FIRST	TIME FILING OR	IF ANY CHANG	ES WITHIN THE	LAST CALEN	DAR YEAR			
_	ME AND ADDRESS OF OWNER IF	DIFFERENT FROM							
NA	ME		ADDR	ESS					
CIT	ГҮ			STATE	ZIP CODE	COUNTY			
IF A	AIRCRAFT WAS SOLD, ATTACH A C	OMPLETE COPY O	F THE SALES CON	ITRACT		<u>.</u>			
IF :	SOLD OR DONATED: DATE OF SA	ALE	SALE	PRICE					
N.	TWO ON A LEAD		\$	7500					
NE	W OWNER NAME		ADDR	(ESS					
CIT	ГҮ		<del>\                                    </del>	STATE	ZIP CODE	COUNTY			
			l / V						
IF:	MOVED JUNKED PA	RTED DESTR	OYED ABAND	ONED					
DA	TE NEW LOCATION	(IF MOVED)				COUNTY			
EX	PLANATION								
_									
	RCRAFT NOT HABITUALLY BA <mark>SE</mark> D RPORT/FBO WHERE NORMALLY KE					HANGAR/TIE-DOWN	NO		
AIF	RECEIVED WHERE NORWALLI RE	.FT				HANGAR/HE-DOWN	NO.		
CIT	Υ			STATE	ZIP CODE	COUNTY			
СН	ECK REASON AIRCRAFT IS OR WA	S IN THIS COUNTY	: REPAIRS .	FOR SALE	N TRANSIT TO:				
					THER:				
	ATTACH STATEMENT REG	ARDING ANY AD	DITIONAL INFOR	MATION YOU FE	EL WOULD A	SSIST US IN VALUING Y	OUR AIRCRAFT.		
_		IF OWNERSHIP T	YPE IS LLC, PLE	ASE ATTACH A L	IST OF MEME	BERS NAMES.			
0	WNERSHIP TYPE (☑)			DECLARATION	BY ASSESS	SEE			
		: The following d	eclaration must	be completed an	d signed. If y	ou do not do so, it may r	esult in penalties.		
	Partnership  Corporation  I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this property								
	statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it								
is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, con or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20									
SIC	SNATURE OF ASSESSEE OR AUTHORIZE	• •	ie person nameu	as the assessee i	ii iiiis sialeiilei	DATE	y 1, 20		
	•								
NA	ME OF ASSESSEE OR AUTHORIZED AGE	ENT* (typed or printed)		TITLE					
	ME OF LEGAL EXPERIENCE					EEDEDAL ELIZA OLE III.			
NA	ME OF LEGAL ENTITY (other than DBA) (t	yped or printed)				FEDERAL EMPLOYER ID NUMBE	=K		
PR	EPARER'S NAME AND ADDRESS (typed o	or printed)		TELEPHONE NUM	MBER	TITLE			
	100	,		( )					
E-f	MAIL ADDRESS								

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 LLC 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.



EF-577-R07-0518-2200009-