EF-260-B-R14-0617-25000212-1 BOE-260-B (P1) REV. 14 (06-17)

## **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.)



## Kristen DePaul **Modoc County Assessor**

Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

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SECTION 1: CLAIMANT INFORMATION	
NAME OF OWNER	
NAME OF CLAIMANT (if different from owner)	$\rightarrow / \rightarrow / \rightarrow$
ADDRESS OF CLAIMANT (number, street, city, state, zip code)	
EMAIL ADDRESS  SECTION 2: AIRCRAFT INFORMATION	DAYTIME PHONE NUMBER  ( )
FAA REGISTRATION NUMBER HOURS IN OPERATION LAST YE.	AIRFRAME HOURS AS OF JANUARY 1
N	
MANUFACTURER MODEL	YEAR BUILT
Check the appropriate box: Original Restored Re  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 commercing YES NO  SECTION 3: FIRST-TIME FILERS  A fee of \$35 will be charged by the assessor upon the initial application	Peplica Fewer than Five
If the aircraft was first made available for public display less than 12 do intend to display the aircraft during the following 12 months. Will you of first date of public display?  YES NO  CERT	lays prior to the lien date (January 1), the exemption may be granted if you display the referenced aircraft at least 12 days during the year following its  TIFICATION  Interest of California that the foregoing and all information hereon, including any
	rect, and complete to the best of my knowledge and belief.
SIGNATURE OF CLAIMANT	TITLE DATE

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)
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	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.]

