



**PAUL DICTOS, CPA**  
**FRESNO COUNTY ASSESSOR-RECORDER**  
P. O. Box 1146  
Fresno, CA 93715  
(559) 600-3534  
<https://assessor.fresnocountyca.gov/>

## AIRCRAFT PROPERTY STATEMENT

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

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.**

NAME AND MAILING ADDRESS  
(Make necessary corrections to the printed name and mailing address)

FOR ASSESSOR'S USE ONLY

### SECTION I: MUST BE COMPLETED ANNUALLY

1. FAA REGISTRATION NUMBER <b>N</b>		DAYTIME PHONE NUMBER ( )		AIRCRAFT LOCATION (AIRPORT, HANGAR OR TIE-DOWN NUMBER)	
MANUFACTURER			MODEL		YEAR BUILT
SERIAL NUMBER			PURCHASE DATE	PURCHASE PRICE \$	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: \$
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### 2. AIRCRAFT CONDITION:

WHEN PURCHASED ☐ NEW ☐ GOOD ☐ AVERAGE ☐ POOR  
CURRENT ☐ NEW ☐ GOOD ☐ AVERAGE ☐ POOR  
INTERIOR ☐ NEW ☐ GOOD ☐ AVERAGE ☐ POOR  
EXTERIOR ☐ NEW ☐ GOOD ☐ AVERAGE ☐ POOR

### DAMAGE HISTORY

☐ YES ☐ NO IF YES, SEE INSTRUCTIONS AND ATTACH STATEMENT.  
EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED  
☐ YES ☐ NO IF YES, SEE INSTRUCTIONS AND ATTACH SCHEDULE.

### 3. 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.

### 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 DATE	COST NEW	CONDITION	ASSESSOR USE ONLY	UNIT	ACQUISITION DATE	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 AXIS ____					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.

5.	ENGINE(S)	SINGLE	LEFT	RIGHT
	MAKE			
	MODEL			
	YEAR OF MANUFACTURE			
	HORSEPOWER			
	HOURS SINCE NEW			
	HOURS SINCE MAJOR OVERHAUL			
	TIME BETWEEN OVERHAULS (TBO)			
	HOURS SINCE MIDLIFE			
	DATE OF MAJOR OVERHAUL			
	DATE OF LANDING GEAR OVERHAUL			

6. TOTAL AIRFRAME HOURS: \_\_\_\_\_

FOR HELICOPTERS - HOURS SINCE MAJOR OVERHAUL:		
ENGINE	MAIN ROTOR BLADES	MAIN ROTOR HEAD ASSEMBLY
MAST	MAST TRANSMISSION	TAIL ROTOR DRIVESHAFT
TAIL ROTOR GEARBOX	TAIL ROTOR HUB ASSEMBLY	TAIL ROTOR BLADES
SERVOS	MISCELLANEOUS	

ENGINE MAINTENANCE SERVICE PROGRAM: ☐ YES ☐ NO  
NAME OF PROGRAM: \_\_\_\_\_ ENROLLMENT DATE: \_\_\_\_\_  
FOR HOMEBUILT, KIT, OR EXPERIMENTAL AIRCRAFT, ENTER EXACT DATE OF FIRST FLIGHT: \_\_\_\_\_

SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGES WITHIN THE LAST CALENDAR YEAR

NAME AND ADDRESS OF OWNER IF DIFFERENT FROM FAA REGISTERED OWNER

NAME		ADDRESS		
CITY	STATE	ZIP CODE	COUNTY	

IF AIRCRAFT WAS SOLD, ATTACH A COMPLETE COPY OF THE SALES CONTRACT

IF SOLD OR DONATED:	DATE OF SALE	SALE PRICE \$	
NEW OWNER NAME		ADDRESS	
CITY	STATE	ZIP CODE	COUNTY

IF: ☐ MOVED ☐ JUNKED ☐ PARTED ☐ DESTROYED ☐ ABANDONED

DATE	NEW LOCATION (IF MOVED)	COUNTY
EXPLANATION		

AIRCRAFT NOT HABITUALLY BASED IN THIS COUNTY

AIRPORT/FBO WHERE NORMALLY KEPT		HANGAR/TIE-DOWN NO.	
CITY	STATE	ZIP CODE	COUNTY

CHECK REASON AIRCRAFT IS OR WAS IN THIS COUNTY: ☐ REPAIRS ☐ FOR SALE ☐ IN TRANSIT TO: \_\_\_\_\_  
☐ OTHER: \_\_\_\_\_

ATTACH STATEMENT REGARDING ANY ADDITIONAL INFORMATION YOU FEEL WOULD ASSIST US IN VALUING YOUR AIRCRAFT.  
IF OWNERSHIP TYPE IS LLC, PLEASE ATTACH A LIST OF MEMBERS NAMES.

OWNERSHIP TYPE (✓) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>	<b>DECLARATION BY ASSESSEE</b> <b>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</b> <i>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, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20__.</i>	
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶	DATE	
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)	TITLE	
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	FEDERAL EMPLOYER ID NUMBER	
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER ( )	TITLE
E-MAIL ADDRESS		

\* AGENT: SEE INSTRUCTIONS FOR DECLARATION BY ASSESSEE.

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 a member 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.

