EF-260-A-R09-0611-14000594-1 BOE-260-A (P1) REV. 09 (06-11)

## CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT



County of Inyo
Dave Stottlemyre, Assessor

PO Box J Independence, CA 93526 760 878-0302 Phone inyoassessor@inyocounty.us

This claim must be filed by 5:00 p.m., February 15.

NAME AND MAILING ADDRESS	AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT		
(Make necessary corrections to the printed name and mailing address.)		Code, certain aircraft which for display in a publicly own an aerospace museum reguloperated by a nonprofit orgal under section 23701d of the for a minimum period of 90 dimmediately preceding Janual immediately preceding Janual available for 90 days during the	in 217.1, Revenue and Taxation in have been made available ned aerospace museum, or in ularly open to the public and nization qualified for exemption in the Revenue and Taxation Code and any 1 or for less than 90 days during the 12-month period ary 1 but which will be made in 12-month period commencing in was made available, shall be
NAME OF CLAIMANT			
ADDRESS OF CLAIMANT			DAYTIME TELEPHONE NUMBER
OCATION OF THE AIRCRAFT AS OF 12:01 A.M., JANUARY 1			( )
OCATION OF THE AIRCRAFT AS OF 12:01 A.M., JANUARY 1			
NAME OF AEROSPACE MUSEUM IN WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLA	AY	DIRECTOR'S OR OFFICE	ER'S NAME
ADDRESS (Street, City, County, State, Zip Code)			
NATURE OF THE AIRCRAFT FOR WHICH EXEMPTION IS CLAIMED [check the appropriate box(es);  AIRCRAFT WHICH HAVE BEEN RESTORED OR MAINTAINED, WHETHER CURRENTLY CE  AIRCRAFT DONATED IN PERPETUITY TO THE AEROSPACE MUSEUM  DESCRIBE THE AIRCRAFT IN SUFFICIENT DETAIL TO IDENTIFY (Make, Model, Year, and FAA or ta	ERTIFIED OF		h nature and description of aircraftJ
OOES CLAIMANT HOLD THE AIRCRAFT CLAIMED HERE PRIMARILY FOR PURPOSES OF SALE?			
YES NO			
	05.01.4	INA A NIT	
CERTIFICATION OF CLAIMANT  certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.			
SIGNATURE OF PERSON MAKING CLAIM TIT	ΓLE		DATE
EMAIL ADDRESS			
CERTIFICATION OF MUSEU	M DIREC	TOR OR OFFICER	
The aircraft described above was made available for display from		, 20 to	, 20
(If additional aircraft are listed on an attachment, the director			
I certify (or declare) that the information contained herein is true,		and complete to the best of my	
SIGNATURE OF DIRECTOR OR OFFICER  TIT	ΓLE		DATE
DIRECTOR OR OFFICER OF (publicly owned aerospace museum or aerospace museum open to pub	lic and opera	ated by a nonprofit organization)	
LOCATED AT (address)			
EMAIL ADDRESS			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



EF-260-A-R09-0611-1400059

## PROVISIONS OF THE REVENUE AND TAXATION CODE

- **217.1**. (a) Except as provided in subdivision (d), the following articles of personal property that are made available for display in a publicly owned aerospace museum, or an aerospace museum that is regularly open to the public and that is operated by a nonprofit organization that qualifies for exemption pursuant to Section 23701d, shall be exempt from taxation:
  - (1) Aircraft that have been restored or maintained, whether currently certified or not for flight purposes.
  - (2) Aircraft donated in perpetuity to the aerospace museum.
- (b) When making a claim for an exemption pursuant to this section, a person claiming the exemption shall give all information required and answer all questions in an affidavit, and shall subscribe and swear to the affidavit, under penalty of perjury. The assessor may require additional proof of the facts stated before allowing the exemption. The affidavit shall be accompanied by a certificate of the director or other officer of the aerospace museum in which the property for which an exemption is claimed under this section was made available for public display for the period specified in subdivision (e).
- (c) For the 1984-85 assessment year and each assessment year thereafter, the provisions of Sections 255 and 260 shall be applicable to the exemption provided by this section.
- (d) The exemption provided by subdivision (a) shall not apply to any aircraft loaned by any person who holds aircraft primarily for purposes of sale.
- (e) The exemption provided by this section shall not apply unless the property was made available for public display in the aerospace museum for a period of 90 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.
- If the property was first made available for public display less than 90 days prior to the lien date, the exemption may be granted if the person claiming the exemption certifies in writing that the property will be made available for public display for at least 90 days during the 12-month period commencing with the first day the property was made available for public display.
- (f) For purposes of this section, "regularly open to the public" means that the aerospace museum was open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.
- If the aerospace museum has been open for less than 35 weeks during the 12-month period immediately preceding the lien date or for less than 20 hours per week during that period, the exemption may be granted if the director or other officer of the aerospace museum certifies in writing that the aerospace museum will be open for not less than 20 hours per week for not less than 35 weeks during the 12-month period beginning with the date the aerospace museum was first opened.
- (g) If a person certifies in writing that the property will be made available and the aerospace museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the aerospace museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in Section 531.1.
- (h) The exemption provided by this section shall be applicable for the 1979-80 fiscal year and each fiscal year thereafter.
- **255. TIME TO FILE AFFIDAVITS.** Affidavits required for exemptions named in this article, except the homeowners' exemption, shall be filed with the assessor between the lien date and 5 p.m. on February 15.
- **260. NONCOMPLIANCE WITH PROCEDURE.** If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.