EF-260-R09-0611-30000538-1
BOE-260 (P1) REV. 09 (06-11)

CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF WORK OF ART

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

January 1, 20__.

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

Claude Parrish
Orange County Assessor
500 S. Main Street, First Floor, Suite 103
Orange, CA 92868-4512
or
P.O. Box 628
Santa Ana, CA 92702-0628
(714) 834-2779
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AFFIDAVIT FOR EXEMPTION OF WORK OF ART

Under the provisions of section 217, Revenue and Taxation Code, certain articles of personal property which have been made available for display in a publicly owned art gallery or museum, or in a museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code for a minimum period of 90 days during the 12-month period immediately preceding January 1, or for less than 90 days immediately preceding January 1 but which will be made available for 90 days during the 12-month period commencing with the first day the property was made available, shall be exempt from taxation.

NAME OF CLAIMANT

ADDRESS OF CLAIMANT | DAYTIME TELEPHONE NUMBER ( )

LOCATION OF THE PERSONAL PROPERTY AS OF 12:01 A.M., JANUARY 1

NAME OF ART GALLERY OR MUSEUM IN WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLAY | DIRECTOR'S OR OFFICER'S NAME

ADDRESS *(Street, City, County, State, ZIP code)*

NATURE OF THE PERSONAL PROPERTY FOR WHICH EXEMPTION IS CLAIMED *[check the appropriate box(es); additional works of art may be listed on a separate sheet, with nature and description]*

- ☐ ORIGINAL PAINTING
- ☐ ORIGINAL SCULPTURE
- ☐ WORK OF THE FREE FINE ARTS *(check below)*
- ☐ ORIGINAL MOSAIC
- ☐ ORIGINAL STATUARY
- ☐ ETCHING
- ☐ LITHOGRAPH
- ☐ ORIGINAL DRAWING OR SKETCHES
- ☐ ENGRAVING
- ☐ PRINTS MADE BY HAND TRANSFER PROCESS
- ☐ WOODCUT
- ☐ OTHER ORIGINAL WORK OF THE FREE FINE ARTS

DESCRIBE THE PROPERTY AND THE PROCESS BY WHICH IT WAS CREATED IN SUFFICIENT DETAIL TO IDENTIFY

DO THE ITEMS DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED FOR INDUSTRIAL USE? ☐ YES ☐ NO

DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE? ☐ YES ☐ NO

CERTIFICATION OF CLAIMANT

I 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 ▶ | TITLE | DATE

E-MAIL ADDRESS

CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER

The work of art described above was made available for display from _____, 20_____ to _____, 20_____.

(If additional works are listed on an attachment, the director or officer must sign this certificate and each attachment.)

I certify (or declare) that the information contained herein is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF DIRECTOR OR OFFICER ▶ | TITLE | DATE

DIRECTOR OR OFFICER OF *(publicly owned art gallery, museum or museum open to public and operated by a nonprofit organization)*

LOCATED AT *(address)*

EMAIL ADDRESS

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

EF-260-R09-0611-30000538

PROVISIONS OF THE REVENUE AND TAXATION CODE

217. (a) Except as provided in subdivision (d), the following articles of personal property that have been made available for display in a publicly owned art gallery or museum, or a 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) Original paintings in oil, mineral, water, vitreous enamel, or other colors, pastels, original mosaics, original drawings and sketches in pen, ink, pencil, or watercolors, or works of the free fine arts in any other media including applied paper and other materials, manufactured or otherwise, that are used on collages, artists' proof etchings unbound, and engravings and woodcuts unbound, lithographs, or prints made by other hand transfer processes unbound, or original sculptures or statuary. As used in this subdivision:

(A) "Sculpture" and "statuary" shall include professional productions of sculptors only whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, metal, or other materials, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, alabaster, or from metal, or other materials, or cast in bronze or other metal or substance, or from wax or plaster, or constructed from any material or made in any form as the professional productions of sculptors, only.

(B) "Original" when used to modify the words "sculptures" and "statuary" shall include the original work or model and the first 10 castings, replicas, or reproductions made from the sculptor's original work or model, with or without a change in scale, regardless of whether or not the sculptor is alive at the time the castings, replicas, or reproductions are completed.

(C) "Painting," "mosaic," "drawing," "work of the free fine arts," "sketch," "sculpture," and "statuary" shall not include any articles of utility, articles designed for industrial use, or any articles that are made wholly or in part by stenciling or any other mechanical process.

(D) "Etchings," "engravings," "woodcuts," "lithographs," or "prints made by other hand transfer processes," shall include only works that are printed by hand from plates, stones or blocks etched, drawn, or engraved with handtools and do not include works that are printed from plates, stones or blocks etched, drawn, or engraved by photochemical or other mechanical processes.

(2) Original works of the free fine arts, that are not described in paragraph (1), are subject to regulations, as the board may prescribe, to prove that the article represents some school, kind, or medium of the free fine arts. As used in this paragraph, "original works of the free fine arts" shall not include any article of utility or any article designed for industrial use.

(b) When making a claim for an exemption pursuant to this section, a person claiming the exemption shall provide all information required and answer all questions in an 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 art gallery or 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) 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 work of art loaned by any person who holds works of art 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 art gallery or 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 gallery or 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 gallery or 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 gallery or museum certifies in writing that the gallery or 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 day the gallery or museum was first opened.

(g) If a person certifies in writing that the property will be made available and the gallery or museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the gallery or museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in Section 531.1.

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.