### AIRCRAFT PROPERTY STATEMENT

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

# Shanna White County Clerk-Recorder-Assessor P.O. Box 1255 Weaverville, CA 96093 Phone: (530) 623-1257 Fax: (530) 623-8398 assessor@trinitycounty.org

FOR ASSESSOR'S USE ONLY

| F | ILE | <b>RE1</b> | URN | 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.

(Make necessary corrections to the printed name and mailing address)

| SECTION I: MUST BE COMPI<br>FAA REGISTRATION NUMBER<br>N   |                               | JALLY<br>DAYTIME PH<br>(        ) | ONE NUMBE                                    | RAIRCR                       | AFT LOCATION (AIRPORT,   | HANGAR OR                    | TIE-DOWN          | NUMBER)      |                      |
|--|-------------------------------|-----------------------------------|--|------------------------------|--|------------------------------|-------------------|--------------|----------------------|
| MANUFACTURER   |                               |                                   |  | MODEL                        |  |                              |                   |              | YEAR BUILT           |
| SERIAL NUMBER  |                               |                                   | PURCHA                                       | SE DATE                      | PURCHASE PRICE   | C                            | ATE MOVE          | D TO THIS CO | OUNTY                |
| FOR AIRCRAFT PREVIOUSLY RE   | GISTERED OF                   | RASSESSED                         | IN ANOTHER                                   | R CALIFORN                   | A COUNTY, INDICATE COU   | JNTY NAME A                  | ND ASSESS         | MENT YEAR    | S                    |
| FIXED BASE OPERATOR NAME   |                               |                                   |  | LAST MAJO                    | R AIRFRAME OVERHAUL D  | DATE: C                      | COST:             |              |                      |
| AIRCRAFT CONDITION:<br>WHEN PURCHASED NEV<br>CURRENT NEV<br>INTERIOR NEV<br>EXTERIOR NEV   |                               | D AV                              | /ERAGE [<br>/ERAGE [<br>/ERAGE [<br>/ERAGE [ | POOR<br>POOR<br>POOR<br>POOR |  | EXCHANGE                     | ED, ADDED         | OR RETIR     | ED                   |
| 1  | TER/TAXI, DO Y<br>NOTE: COMMO | YOU USE THI                       | E AIRCRAFT<br>E DOES NOT                     | IN COMMON                    | BUSINESS FRACT   | 50% OF THE T<br>91 OWNER FLI | ime? 🌅 y<br>Ghts. | 'ES 🗌 NO     | HOW/MUSEUM           |
|  |                               | FOR CONDI                         |  | E ENTER (N                   | ) NEW, (A) AVERAGE, (P) P  |                              |                   | AVIONICS.    |                      |
| UNIT   | ACQUISITION<br>DATE           | COST<br>NEW                       | CONDITION                                    | ASSESSOR                     |  |                              |                   |              | 10050000             |
| RVSM<br>REDUCED VERTICAL SEPARATION MINIMUM  |                               |                                   | CONDITION                                    | USE ONLY                     | UNIT   | DATE                         | NEW               | CONDITION    | ASSESSOR<br>USE ONLY |
| MONITOR  |                               |                                   |  | USE ONLY                     | UNIT<br>RADAR ALTIMETER  |                              |                   | CONDITION    |                      |
| MONITOR TAWS TERRAIN AWARENESS WARNING SYSTEM  |                               |                                   |  | USE ONLY                     |  |                              |                   | CONDITION    |                      |
| TAWS   |                               |                                   |  |                              | RADAR ALTIMETER  |                              |                   |              |                      |
| MONITOR TAWS TERRAIN AWARENESS WARNING SYSTEM EFIS   |                               |                                   |  |                              | RADAR ALTIMETER<br>ENCODER   |                              |                   |              |                      |
| MONITOR TAWS TERRAIN AWARENESS WARNING SYSTEM EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM NAVCOM #1   |                               |                                   |  |                              | RADAR ALTIMETER<br>ENCODER<br>RMI<br>RADIO MAGNETIC INDICATOR<br>VLF<br>VERY LOW FREQUENCY<br>PHONE  |                              |                   |              |                      |
| MONITOR TAWS TERRAIN AWARENESS WARNING SYSTEM EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM NAVCOM #1 NAVCOM #2 TRANSPONDER   |                               |                                   |  |                              | RADAR ALTIMETER<br>ENCODER<br>RMI<br>RADIO MAGNETIC INDICATOR<br>VLF<br>VERY LOW FREQUENCY   |                              |                   |              |                      |
| MONITOR TAWS TERRAIN AWARENESS WARNING SYSTEM EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM TCAS TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM NAVCOM #1 NAVCOM #2  |                               |                                   |  |                              | RADAR ALTIMETER<br>ENCODER<br>RMI<br>RADIO MAGNETIC INDICATOR<br>VLF<br>VERY LOW FREQUENCY<br>PHONE<br>RADAR   |                              |                   |              |                      |
| MONITOR TAWS TERRAIN AWARENESS WARNING SYSTEM EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM TCAS TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM NAVCOM #1 NAVCOM #2 TRANSPONDER AC   |                               |                                   |  |                              | RADAR ALTIMETER       ENCODER       RADIO MAGNETIC INDICATOR       VLF       VERY LOW FREQUENCY       PHONE       RADAR       LORAN  |                              |                   |              |                      |
| MONITOR TAWS TERRAIN AWARENESS WARNING SYSTEM EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM NAVCOM #1 NAVCOM #2 TRANSPONDER AC GLIDESLOPE   |                               |                                   |  |                              | RADAR ALTIMETER         ENCODER         RMI         RADIO MAGNETIC INDICATOR         VLF         VERY LOW FREQUENCY         PHONE         RADAR         LORAN         ADF         AUTOMATIC DIRECTION FINDER         DME   |                              |                   |              |                      |
| MONITOR TAWS TERRAIN AWARENESS WARNING SYSTEM EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM NAVCOM #1 NAVCOM #2 TRANSPONDER AG GLIDESLOPE LOCALIZER COMPASS SYSTEM/HSI  |                               |                                   |  |                              | RADAR ALTIMETER         ENCODER         RMI         RADIO MAGNETIC INDICATOR         VLF         VERY LOW FREQUENCY         PHONE         RADAR         LORAN         ADF         AUTOMATIC DIRECTION FINDER         DME         DISTANCE MEASURING EQUIPMENT      |                              |                   |              |                      |
| MONITOR TAWS TERRAIN AWARENESS WARNING SYSTEM EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM NAVCOM #1 NAVCOM #1 NAVCOM #2 TRANSPONDER AC GLIDESLOPE LOCALIZER COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR AUTOPILOT |                               |                                   |  |                              | RADAR ALTIMETER         ENCODER         RMI<br>RADIO MAGNETIC INDICATOR         VLF<br>VERY LOW FREQUENCY         PHONE         RADAR         LORAN         ADF<br>AUTOMATIC DIRECTION FINDER         DME<br>DISTANCE MEASURING EQUIPMENT         AIR CONDITIONING |                              |                   |              |                      |

### 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.

| E-577 (P2) REV. 06 (05-16))<br>SECTION 1: (continued) |
|---|
|---|

| AIRFRAME HOURS:   |   |  |  |   |   |  |  |
|---|---|--|--|---|---|--|--|
| ENGINE(S)   | SINGLE  | LEFT   | RIGHT  |   | FOR HELI  | COPTERS - HOURS SINCI  | E MAJOR OVERHAUL:  |
| MAKE  |   |  |  |   | ENGINE  | MAIN ROTOR<br>BLADES   | MAIN ROTOR<br>HEAD ASSEMBLY  |
| MODEL<br>YEAR OF MANUFACTURE  |   |  |  |   | MAST  | MAST<br>TRANSMISSION   | TAIL ROTOR<br>DRIVESHAFT   |
| HORSEPOWER  |   |  |  |   | TAIL ROTOR  | TAIL ROTOR HUB   | TAIL ROTOR   |
| HOURS SINCE NEW   |   |  |  |   | GEARBOX   | ASSEMBLY   | BLADES   |
| HOURS SINCE MAJOR OVERHAUL  |   |  |  |   | SERVOS  | MISCELLANEOUS  |  |
| TIME BETWEEN OVERHAULS (TBO)  |   |  |  |   |   |  |  |
| HOURS SINCE MIDLIFE   |   |  |  |   |   |  |  |
| DATE OF MAJOR OVERHAUL  |   |  |  |   |   |  |  |
| DATE OF LANDING GEAR OVERHAUL   |   |  |  |   |   |  |  |
| ENGINE MAINTENANCE SERV<br>NAME OF PROGRAM:<br>FOR HOMEBUILT, KIT, OR EXF   | PERIMENTAL AIRCR  |  | EXACT DATE (   | OF FIRS   | ST FLIGHT:  | T DATE:  |  |
| SECTION II: COMPLETE IF FIF<br>NAME AND ADDRESS OF OWNER  |   |  |  | NIHEL   | AST CALEN   | DAR TEAR   |  |
| NAME  |   | A  | DDRESS   |   |   |  |  |
|   |   |  |  | STATE   | ZIP CODE  |  |  |
| CITY  |   |  |  | STATE   | ZIF CODE  | COUNTY   |  |
| F AIRCRAFT WAS SOLD, ATTACH   | A COMPLETE COPY   | OF THE SALES   | CONTRACT   |   |   |  |  |
| F SOLD OR DONATED: DATE O   |   |  | SALE PRICE   |   |   |  |  |
|   |   | \$   |  |   |   |  |  |
| NEW OWNER NAME  |   | P  | DDRESS   |   |   |  |  |
| CITY  |   |  |  | STATE   | ZIP CODE  | COUNTY   |  |
| F: MOVED JUNKED   |   |  | ANDONED  |   |   |  |  |
| DATE NEW LOCATI   | ON (IF MOVED)   |  |  |   |   | COUNTY   |  |
| EXPLANATION   | SED IN THIS COUNTY  |  |  |   |   |  |  |
| AIRPORT/FBO WHERE NORMALLY  | ( KEPT  |  |  |   |   | HANGAR/TIE-DOW   | 'N NO.   |
|   |   |  |  |   |   |  |  |
| CITY  |   |  |  | STATE   | ZIP CODE  | COUNTY   |  |
|   | WAS IN THIS COUNT   | Y: 🗌 REPAIRS   | G FOR SALE   |   | ZIP CODE<br>TRANSIT TO:   | COUNTY   |  |
|   | WAS IN THIS COUNT   |  | G FOR SALE   |   |   | COUNTY   |  |
| CITY<br>CHECK REASON AIRCRAFT IS OR<br>ATTACH STATEMENT R   |   |  | FORMATION Y  |   | TRANSIT TO:<br>THER:<br>EL WOULD A  | SSIST US IN VALUING  | YOUR AIRCRAFT.   |
| CHECK REASON AIRCRAFT IS OR<br>ATTACH STATEMENT R<br>OWNERSHIP TYPE (☑)<br>Proprietorship ☐<br>Partnership ☐<br>Corporation ☐<br>Other ☐  | REGARDING ANY AE<br>IF OWNERSHIP<br>lote: The following of<br>fy (or declare) under<br>nent, including accom<br>e, correct, and comp<br>illed, or managed by t                  | DDITIONAL IN<br>TYPE IS LLC,<br>declaration m<br>r penalty of pe<br>apanying sche<br>polete and incli                  | FORMATION Y<br>PLEASE ATTA<br>DECLARA<br>Just be completer<br>erjury under the<br>dules, statemer<br>udes all prop   | OU FEE<br>COU FEE<br>ACH A LI<br>ATION<br>Deted and<br>the laws of<br>the rty req | TRANSIT TO:<br>THER:<br>EL WOULD A<br>ST OF MEME<br>BY ASSES<br>I signed. If y<br>of the State of<br>her attachmen<br>uired to be n<br>this statemen                    | SSIST US IN VALUING<br>BERS NAMES.<br>SEE<br>ou do not do so, it may<br>of California that I have<br>nts, and to the best of my<br>reported which is owne<br>nt at 12:01 a.m. on Janua         | r <b>result in penalties.</b><br>examined this property<br>r knowledge and belief it<br>d, claimed, possessed,                     |
| CHECK REASON AIRCRAFT IS OR<br>ATTACH STATEMENT R<br>OWNERSHIP TYPE (☑)<br>Proprietorship ☐<br>Partnership ☐<br>Corporation ☐<br>Other ☐  | REGARDING ANY AE<br>IF OWNERSHIP<br>lote: The following of<br>fy (or declare) under<br>nent, including accom<br>e, correct, and comp<br>illed, or managed by t                  | DDITIONAL IN<br>TYPE IS LLC,<br>declaration m<br>r penalty of pe<br>apanying sche<br>polete and incli                  | FORMATION Y<br>PLEASE ATTA<br>DECLARA<br>Just be completer<br>erjury under the<br>dules, statemer<br>udes all prop   | OU FEE<br>COU FEE<br>ACH A LI<br>ATION<br>Deted and<br>the laws of<br>the rty req | TRANSIT TO:<br>THER:<br>EL WOULD A<br>ST OF MEME<br>BY ASSES<br>I signed. If y<br>of the State of<br>her attachmen<br>uired to be n<br>this statemen                    | SSIST US IN VALUING<br>BERS NAMES.<br>SEE<br>ou do not do so, it may<br>of California that I have<br>nts, and to the best of my<br>reported which is owne                                      | r <b>result in penalties.</b><br>examined this property<br>r knowledge and belief it<br>d, claimed, possessed,                     |
| CHECK REASON AIRCRAFT IS OR<br>ATTACH STATEMENT R<br>OWNERSHIP TYPE (☑)<br>Proprietorship ☐ I certii<br>Staten<br>Corporation ☐ is true<br>Other ☐ Contro<br>SIGNATURE OF ASSESSEE OR AUTHO | REGARDING ANY AE<br>IF OWNERSHIP<br>fote: The following of<br>fy (or declare) under<br>nent, including accorr<br>e, correct, and comp<br>illed, or managed by t<br>RIZED AGENT* | DDITIONAL IN<br>TYPE IS LLC,<br>declaration m<br>r penalty of pe<br>panying sche<br>polete and incli<br>the person nar | FORMATION Y<br>PLEASE ATTA<br>DECLARA<br>Just be completer<br>erjury under the<br>dules, statemer<br>udes all prop   | OU FEE<br>COU FEE<br>ACH A LI<br>ATION<br>Deted and<br>the laws of<br>the rty req | TRANSIT TO:<br>THER:<br>EL WOULD A<br>ST OF MEME<br>BY ASSES<br>I signed. If yo<br>of the State of<br>the State of<br>the statement<br>uired to be of<br>this statement | SSIST US IN VALUING<br>BERS NAMES.<br>SEE<br>ou do not do so, it may<br>of California that I have<br>nts, and to the best of my<br>reported which is owne<br>ot at 12:01 a.m. on Janua<br>DATE | r <b>result in penalties.</b><br>examined this property<br>r knowledge and belief it<br>d, claimed, possessed,                     |
| CHECK REASON AIRCRAFT IS OR<br>ATTACH STATEMENT R<br>OWNERSHIP TYPE (☑)<br>Proprietorship ☐ I certii<br>Staten<br>Corporation ☐ is true<br>Other ☐ Contro<br>SIGNATURE OF ASSESSEE OR AUTHO | REGARDING ANY AE<br>IF OWNERSHIP<br>fote: The following of<br>fy (or declare) under<br>nent, including accorr<br>e, correct, and comp<br>illed, or managed by t<br>RIZED AGENT* | DDITIONAL IN<br>TYPE IS LLC,<br>declaration m<br>r penalty of pe<br>panying sche<br>polete and incli<br>the person nar | FORMATION Y<br>PLEASE ATTA<br>DECLARA<br>Just be completer<br>erjury under the<br>dules, statemer<br>udes all prop   | OU FEE<br>COU FEE<br>ACH A LI<br>ATION<br>Deted and<br>the laws of<br>the rty req | TRANSIT TO:<br>THER:<br>EL WOULD A<br>ST OF MEME<br>BY ASSES<br>I signed. If yo<br>of the State of<br>the State of<br>the statement<br>uired to be of<br>this statement | SSIST US IN VALUING<br>BERS NAMES.<br>SEE<br>ou do not do so, it may<br>of California that I have<br>nts, and to the best of my<br>reported which is owne<br>nt at 12:01 a.m. on Janua         | r <b>result in penalties.</b><br>examined this property<br>r knowledge and belief it<br>d, claimed, possessed,                     |
| CHECK REASON AIRCRAFT IS OR<br>ATTACH STATEMENT R<br>OWNERSHIP TYPE (☑)<br>Proprietorship<br>Partnership<br>Corporation<br>Other<br>Other<br>SIGNATURE OF ASSESSEE OR AUTHORIZED            | REGARDING ANY AE<br>IF OWNERSHIP<br>lote: The following of<br>fy (or declare) under<br>nent, including accomp<br>led, or managed by to<br>RIZED AGENT*                          | DDITIONAL IN<br>TYPE IS LLC,<br>declaration m<br>r penalty of pe<br>panying sche<br>polete and incli<br>the person nar | FORMATION Y<br>PLEASE ATTA<br>DECLARA<br>Just be completer<br>erjury under the<br>dules, statemer<br>udes all prop   | OU FEE<br>COU FEE<br>ACH A LI<br>ATION<br>Deted and<br>the laws of<br>the rty req | TRANSIT TO:<br>THER:<br>EL WOULD A<br>ST OF MEME<br>BY ASSES<br>I signed. If yo<br>for the State of<br>the attachmer<br>uired to be in<br>this statemer                 | SSIST US IN VALUING<br>BERS NAMES.<br>SEE<br>ou do not do so, it may<br>of California that I have<br>nts, and to the best of my<br>reported which is owne<br>ot at 12:01 a.m. on Janua<br>DATE | r <b>result in penalties.</b><br>examined this property<br>knowledge and belief it<br>d, claimed, possessed,<br>ry 1, 20 <u></u> . |
| CHECK REASON AIRCRAFT IS OR<br>ATTACH STATEMENT R<br>OWNERSHIP TYPE (☑)<br>Proprietorship   | REGARDING ANY AE<br>IF OWNERSHIP<br>Note: The following of<br>fy (or declare) under<br>nent, including accom<br>e, correct, and comp<br>illed, or managed by t<br>RIZED AGENT*  | DDITIONAL IN<br>TYPE IS LLC,<br>declaration m<br>r penalty of pe<br>panying sche<br>polete and incli<br>the person nar | FORMATION Y<br>PLEASE ATTA<br><b>DECLAR</b><br>oust be completed<br>or properties and properties all properties and properties and properties and as the asset | OU FEE<br>COU FEE<br>ACH A LI<br>ATION<br>Deted and<br>the laws of<br>the rty req | TRANSIT TO:<br>THER:<br>EL WOULD A<br>ST OF MEME<br>BY ASSES<br>Isigned. If y<br>of the State of<br>the state of<br>this statemen                                       | SSIST US IN VALUING<br>BERS NAMES.<br>SEE<br>ou do not do so, it may<br>of California that I have<br>nts, and to the best of my<br>reported which is owne<br>t at 12:01 a.m. on Janua<br>DATE  | r <b>result in penalties.</b><br>examined this property<br>knowledge and belief it<br>d, claimed, possessed,<br>ry 1, 20 <u></u> . |

# 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 bady 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 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.

