EF-260-R09-0611-55000525-1 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 .

LOCATED AT (address)

EMAIL ADDRESS

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



Kaenan Whitman **Tuolumne County Assessor-Recorder**

2 South Green Street, Third Floor Sonora, CA 95370 Phone: (209) 533-5535 Fax: (209) 533-5674

Email: assessor@tuolumnecounty.ca.gov

	noo piiii, i caraary roi		AFFIDAVII FOR I	EXEMPTION OF	WORK OF ART
Г L			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 TE	LEPHONE NUMBER
				()	
LOCATION OF THE PERSONAL PROP	ERTY AS OF 12:01 A.M., JANUARY 1			·	
NAME OF ART OALLERY OR MUSEUM	A IN AN INCLUDING THE PROPERTY WAS ALABE.	N/A!! ADI E EOD DIODI AV	DIDECTORIO O	D OFFICE DIO MANAGE	
NAME OF ART GALLERY OR MUSEUM	I IN WHICH THE PROPERTY WAS MADE	AVAILABLE FOR DISPLAY	DIRECTORSO	R OFFICER'S NAME	
ADDRESS (Street, City, County, State, 2	?IP code)				
NATURE OF THE PERSONAL PROPER	RTY FOR WHICH EXEMPTION IS CLAIMED	Contact the appropriate box(es);	additional works of art may be lis	sted on a separate shee	, with nature and description]
ORIGINAL PAINTING	ORIGINAL SCULPTURE	WORK OF THE FREE F	FINE ARTS (check below)		
ORIGINAL MOSAIC	ORIGINAL STATUARY	ETCHING	LITHOGRAPH		
ORIGINAL DRAWING OR SKETCHES		ENGRAVING	GRAVING 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 IDEN	ITIFY		
DO THE ITEMS DESCRIBED ABOVE IN	NCLUDE ARTICLES OF UTILITY OR ARTIC	Y ES DESIGNED DO	DES CLAIMANT HOLD WORKS	OE ADT DDIMADII V EC	D DUDDOSES OF SALES
FOR INDUSTRIAL USE? YES NO		DC DEGIGINED DC	DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE? YES NO		
	123 NO		TE3 NO		
	CEF	RTIFICATION OF CLAIM	MANT		
	enalty of perjury under the laws ing statements or documents, i				
SIGNATURE OF PERSON MAKING CLA		TITLE		The tribuge and be	DATE
Except white of	W.	11122			BATE
E-MAIL ADDRESS					
- III II I					
	CERTIFICATION	N OF MUSEUM DIRECT	OR OR OFFICER		
The conduction of any decarding decar					00
The work of art described ab	ove was made available for dis orks are listed on an attachmen	splay πom nt, the director or officer	, 20 to _. must sign this certificat		, 20 hment.)
· · · · · · · · · · · · · · · · · · ·	that the information contained				
SIGNATURE OF DIRECTOR OR OFFIC		TITLE	,	, , , , , , ,	DATE
DIRECTOR OR OFFICER OF (publicly of	owned art gallery, museum or museum open	to public and operated by a nonp	profit organization)		
LOCATED AT (address)					

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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.



EF-260-R09-0611-5500052