BOE-260-A (P1) REV. 11 (05-25) EXM-237 (Rev. 10-25)

# CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT

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

JEFFREY PRANG
*ASSESSOR*

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

## AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT

Under the provisions of section 217.1, Revenue and Taxation Code, certain aircraft which have been made available for display in a publicly owned aerospace museum, or in an aerospace 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.

IF YOU NO LONGER SEEK AN EXEMPTION FOR THIS AIRCRAFT, CHECK HERE ☐ SIGN AND RETURN THIS FORM TO THE ASSESSOR.

DATE SOLD/ NO LONGER USED FOR EXEMPT PURPOSE: _____

NAME OF CLAIMANT

ADDRESS OF CLAIMANT | DAYTIME TELEPHONE NUMBER ( )

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

NAME OF AEROSPACE 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 AIRCRAFT FOR WHICH EXEMPTION IS CLAIMED *[check the appropriate box(es); additional aircraft may be listed on a separate sheet, with nature and description of aircraft]*

☐ AIRCRAFT WHICH HAVE BEEN RESTORED OR MAINTAINED, WHETHER CURRENTLY CERTIFIED OR NOT FOR FLIGHT PURPOSES

☐ AIRCRAFT DONATED IN PERPETUITY TO THE AEROSPACE MUSEUM

DESCRIBE THE AIRCRAFT IN SUFFICIENT DETAIL TO IDENTIFY *(Make, Model, Year, and FAA or tail number)*

DOES CLAIMANT HOLD THE AIRCRAFT CLAIMED HERE 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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING CLAIM ▶ | TITLE | DATE

EMAIL ADDRESS

## CERTIFICATION OF MUSEUM DIRECTOR 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 or officer must sign this certificate and each attachment.)*

*I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information 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 aerospace museum or aerospace museum open to public and operated by a nonprofit organization)*

LOCATED AT *(address)*

EMAIL ADDRESS

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

## 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.