BOE-260-B (P1) REV. 15 (05-22)

CLAIM FOR EXEMPTION FROM PROPERTY TAXES OF AIRCRAFT OF HISTORICAL SIGNIFICANCE

This claim must be filed annually with the Assessor by 5:00 p.m., February 15, for the preceding January 1 lien date to receive a full 100% exemption. An 80% exemption is available if this affidavit is filed between February 16 - August 1.

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



San Luis Obispo County Assessor 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408

Office of Tom J. Bordonaro, Jr.

Telephone (805) 781-5643 Fax: (805) 781-5641 Email: Assessor@co.slo.ca.us Website: slocounty.ca.gov/assessor

2024

If you no longer seek an exemption at this location, check Sign and return this form to the Assessor Date sold/no longer used for exempt purpose:					
SECTION 1: CLAIMANT INFORMATIO	N				
NAME OF OWNER					
NAME OF CLAIMANT (if different from owner)					
ADDRESS OF CLAIMANT (number, street, city,	state, zip code)				
EMAIL ADDRESS			DAYTIME PHONE NUMBER ()		
SECTION 2: AIRCRAFT INFORMATIO	N				
FAA REGISTRATION NUMBER	HOURS IN OPERATION LAST YEA	R	AIRFRAME HOURS AS OF JANUARY 1		
MANUFACTURER	MODEL		YEAR BUILT		YEAR BUILT
AIRCRAFT LOCATION AS OF 12:01 A.M., JANU	JARY 1 (AIRPORT, HANGAR OR TIE	-DOWN NUMBER)			
1. Is the aircraft considered airworthy' YES NO 2. Do you hold the aircraft primarily fo YES NO 3. Do you use the aircraft for any general YES NO	r purposes of sale?		Fewer than F	ive	
SECTION 3: FIRST-TIME FILERS					
A fee of \$35 will be charged by the asset If the aircraft was first made available for intend to display the aircraft during the first date of public display? YES NO	r public display less than 12 da	ys prior to the lien date (J	lanuary 1), th	e exemption may be	e granted if you
	CERTI	FICATION			
I certify (or declare) under penalty of per accompanying stateme.	rjury under the laws of the Statents or documents, is true, corre				ı, including any
SIGNATURE OF CLAIMANT		TITLE		DATE	:
EMAIL ADDRESS				L	

ATTACH CERTIFICATES OF ATTENDANCE TO THIS FORM

Date(s) Display Location(s) Display Location(s) Name of Owner of Display Site(s) Telephone Number(s)

PROVISIONS OF THE REVENUE AND TAXATION CODE

- 220.5 (a) Aircraft of historical significance shall be exempt from taxation.
 - (b) The exemption provided in subdivision (a) shall only apply if all of the following conditions are satisfied: [Emphasis added.]
 - (1) The assessee is an individual owner who does not hold the aircraft primarily for purposes of sale.
 - (2) The assessee does not use the aircraft for commercial purposes or general transportation.
 - (3) The aircraft is available for display to the public at least 12 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed. If the aircraft was first made available for public display less than 12 days prior to the lien date, the exemption may be granted if the claimant certifies in writing that the aircraft will be made available for public display at least 12 days during the 12-month period commencing with the first day the property was made available for public display. When applying for an exemption pursuant to this section, the claimant shall attach to that application a certificate of attendance from the event coordinator of the event at which the aircraft was displayed as required by this paragraph.
 - (c) When claiming an exemption pursuant to this section, the claimant shall provide all information required and answer all questions contained in an affidavit furnished by the assessor. The claimant shall sign the affidavit, under penalty of perjury. The Assessor may require additional proof of the information or answers provided in the affidavit before allowing the exemption.
 - (d) For purposes of this section, "aircraft of historical significance" means any aircraft that is an original, restored, or replica of a heavier than air powered aircraft that is 35 years or older or any aircraft of a type or model of which there are fewer than five in number known to exist worldwide.
 - (e) A fee of thirty-five dollars (\$35) shall be charged and collected by the assessor upon the **initial** application for an exemption pursuant to this section. [Emphasis added.]