



HISTORICAL AIRCRAFT

Our records indicate that your Aircraft may qualify for the "**Historical Aircraft Exemption**" for **2024**.

If this is the first time filing, you must complete the front of the BOE-260-B (P1) and submit the \$35.00 one-time only fee for each aircraft. Please make check or money order payable to *San Diego County Assessor*.

If you have previously been granted this exemption, you must indicate the exact dates the aircraft **was displayed in 2023** on the back of form BOE-260-B and submit the required certifications of attendance for the 12 events you attended. The aircraft must be available for display during the entire posted hours of the show. You must sign the application indicating that all information is accurate.

REQUIRED CERTIFICATES OF ATTENDANCE AT A SHOW / DISPLAY

Revenue and Taxation Code section 220.5 has been amended to require that certificates of attendance be attached to claims submitted for the Historical Aircraft Exemption. The law requires that for each of the 12 display days that you attended during the calendar year of **2023** you are required to obtain a "Certificate of Attendance" and submit these certificates to the Assessor's Office with your **2024** filing. You must meet the following requirements to fulfill your obligations for Historical Exemption:

1. Your aircraft must be displayed at 12 advertised public events during the previous calendar year.
2. You must have your aircraft on display during the entire display period.

Enclosed is form MAM260C that you may use for calendar year **2024**. The form may be duplicated as needed to carry with you to shows/displays in **2024**. The completed **2024** certifications by each show/display operator will be submitted with your **2025** Historical Aircraft application.

LATE FILING FOR THE HISTORICAL AIRCRAFT EXEMPTION

SB1059 also added Revenue and Taxation Code section 276.5 which allows for a partial exemption for late filing. If you file your Historical Aircraft Exemption application by February 15 and meet the qualifications, you will receive a full exemption. If you file your application between February 16 and August 1, you will receive an 80% exemption of the full value of your aircraft.

SHOW / DISPLAY INFORMATION

The following website directs you to the San Diego County Airports, and links to *Plane News*. The calendar section of *Plane News* lists some available displays and events for aircraft; however, you are not limited to only those displays. Please contact the display/event coordinator to confirm dates and times.

<http://www.sdcounty.ca.gov/dpw/airports.html>

Thank you for your cooperation. If you have any questions regarding this exemption, please contact the Marine and Aviation Section of the Assessor's Office at 858/505-6200.