



STATE BOARD OF EQUALIZATION

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Controller, Sacramento

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Executive Director

No. 96/49

August 6, 1996

TO COUNTY ASSESSORS:

EXEMPT PROPERTY OF THE CIVIL AIR PATROL

Revenue and Taxation Code Section 213.6 exempts from taxation personal property owned by the Civil Air Patrol. Section 213.6 first became effective in 1974 with a 1980 sunset date which was extended to 1986. In 1986, the section was repealed and added with a January 1, 1996 sunset date.

Assembly Bill 1668 was signed into law by the Governor as Chapter 88, Statutes of 1996, and becomes effective January 1, 1997. This bill removes the sunset provisions and makes the exemption permanent. As in the past, no claim form need be filed in order for the assessor to exempt the property.

Any questions regarding this exemption should be directed to the Board's Assessment Standards Division, Exemption Unit, at (916) 445-4982.

Sincerely,

J. E. Speed
Deputy Director
Property Taxes Department

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