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Nichole,

Attached please find Sacramento County Assessor's Office's comments on the draft AH 260 General Exemptions. We only have two suggestions. I used "Track Changes" in Word, so it might act a little funny when you work with it.

Good work by BOE staff!

Janet Lewis
Chief Appraiser
Assessment Standards
Sacramento County Assessor's Office
lewisja@saccounty.net
916-876-6732

www.assessor.saccounty.net



**Draft AH 260 General Exemptions
ALTERNATIVE LANGUAGE**

No.	SECTION/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
1	1002.05	3 - 4	Sacramento County Assessor's Office (Janet Lewis)	<p>Comment: The phrase “The same guidance given for the Aircraft of Historical Significance Exemption...” when discussing the Works of Art Exemption seems confusing, and unnecessary. We believe it will be better for each of the Exemptions to stand on its own and be explained separately in its own Chapter.</p> <p>We suggest omitting the reference to Aircraft of Historical Significance Exemption when discussing the qualifications for the Works of Art Exemption.</p> <p>Suggested Alternative Language (feel free to edit and smooth up the new sentence):</p> <p>The same guidance given for the Aircraft of Historical Significance Exemption regarding what 3 qualifies as available for display to the public should be used for the Works of Art Exemption:</p> <p><u>In order to qualify for the Works of Art Exemption, the artwork must be available for display to the public as follows:</u></p> <ul style="list-style-type: none"> •The artwork must be displayed in such a manner that the general public may reasonably be assumed to be aware that public viewing is clearly invited; 	
2	1002.05	15	Sacramento County Assessor's Office (Janet Lewis)	<p>Comment: Please add “or her” after “his” when discussing the owner of artwork.</p> <p>Suggested Alternative Language: If an owner entered into an agreement with an art gallery or museum to have his <u>or her</u> artwork displayed for at least 90 days, but ...</p>	