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No. 2019/009

April 15, 2019

TO COUNTY ASSESSORS:

**ASSESSORS' HANDBOOK SECTION 260,  
GENERAL EXEMPTIONS  
PHASE ONE**

On February 26, 2019, the Board adopted and authorized publication of the Phase One chapters and appendix of Assessors' Handbook Section 260, *General Exemptions* (AH 260), following an interested parties process. The following Phase One chapters and appendix of AH 260 are posted on the Board of Equalization's website at <http://www.boe.ca.gov/proptaxes/ahcont.htm>:

- Chapter 8 Aircraft for Display Exemption
- Chapter 9 Aircraft of Historical Significance Exemption
- Chapter 10 Works of Art Exemption
- Chapter 11 Exhibition Exemption
- Appendix A: Glossary of Terms

This new handbook section was developed to provide guidance in the administration of property tax exemptions that are not comprehensively discussed in other existing sections of the Assessors' Handbook. Each chapter of AH 260 discusses a different property tax exemption, including qualifications for exemption and claim filing requirements.

All documents regarding this project are posted to the Board of Equalization's website at [www.boe.ca.gov/proptaxes/assessors-handbook-section-260.htm](http://www.boe.ca.gov/proptaxes/assessors-handbook-section-260.htm). The project page also includes the ability to register online to receive notices and updates on the AH 260 project via email.

If you have questions regarding this handbook, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung, Chief  
County-Assessed Properties Division  
Property Tax Department

DY:nks