



**Sacramento County
Office of the Assessor**

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Marine/Aircraft Section
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Aircraft Owner:

California Revenue and Taxation Code Section 5365 states that upon the request of the assessor of the county in which an aircraft is habitually based, the owner shall file a statement with the assessor setting forth the make, model, and year of manufacture of the aircraft.

The enclosed aircraft statement is an official request and must be filed with this office on or before the date indicated.

- Failure to **file** a signed statement in a timely manner will compel the Assessor to estimate the value of your aircraft and add a 10% penalty to the assessed value as required by Revenue and Taxation Code § 5367.

Please refer to the reverse side of this letter for instructions on preparing the Aircraft Statement. Please provide as much information as possible concerning your aircraft in order to assist this office in arriving at a fair market value.

If you have any questions concerning the Aircraft Statement or the information required, contact this office at (916) 875-0740.

Enclosure

Instructions for preparing the Aircraft Statement

General:

If your aircraft is not habitually based in Sacramento County, enter the location where the aircraft is normally stored or the locations to which the aircraft is returned when not in service. Sign and date the form and give a daytime phone number.

If you are in the military on active duty and California is not the state of your legal residence, and your aircraft is not used in a business venture for monetary gain, write **MILITARY** on the “**Remarks**” line. Sign and date and return the form. You must complete all other portions of the statement.

If your aircraft is habitually located in Sacramento County, **complete all items.**

Specific:

1. If the “**N**” (tail) number listed on the form is incorrect, write the correct number above the typed or printed “**N**” number. **DO NOT** deface or write over the typed or printed tail number.
2. **Location.** Enter the street address where the aircraft is stored or the name of the airfield where the aircraft is hangared or tied down.
3. Enter all data on the aircraft and engines as of **January 1** of this year.
4. List all equipment. Use the “**Remarks**” sections or the reverse side of the statement if additional space is required.
5. **Conditions.** Please state the general condition of the aircraft in terms of excellent, good, average, or poor. Provide details of any conditions that adversely or positively affect the fair market value of it.
6. If the aircraft was sold before **January 1** of this year, enter the name of the buyer, address, date of sale and sale price.
7. Please be sure that you **sign** and date the statement and correct the name and current address of the owner if necessary. **The statement is not valid unless signed.**