



**FACTS  
ABOUT  
AIRCRAFT  
& BOAT  
ASSESSMENTS**

**LESLIE MORGAN**  
**Shasta County Assessor-Recorder**

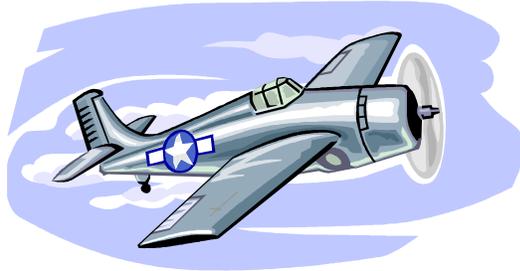
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*Shasta County does not discriminate on the basis of disability. Our ADA Coordinator may be reached at 530-225-5515; relay service 800-735-2922; fax 530-225-5345.*

**In California**, all aircraft, vessels, boats, and personal watercraft are assessable as personal property and subject to local property tax. The Assessor is required to value all aircraft, vessels, boats, and watercraft principally based within the county as of lien date (January 1<sup>st</sup>, 12:01 a.m.).

## AIRCRAFT

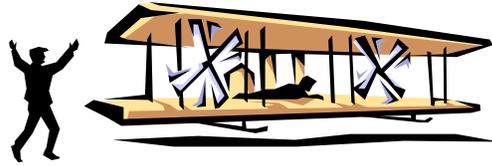


Owners of aircraft are sent Aircraft Property Statement forms in January of each year. These questionnaires provide the Assessor with the information necessary to make an accurate appraisal. Specific information requested will include the year, make, and model of aircraft; engine and airframe hours; avionics; principal location of the plane; and the condition of the aircraft. The Aircraft Property Statement form also provides the aircraft owner with the opportunity to inform the Assessor of any additional information he/she feels is relevant to the valuation of the aircraft.

The filing of the Aircraft Property Statement form is mandatory under the California Revenue and Taxation Code. Failure to timely file the form will result in penalties and an estimated valuation established by the Assessor.

The Assessor determines the value of the aircraft by reviewing the purchase price, sales of comparable aircraft, and value guides such as the "Aircraft Price Digest."

## AIRCRAFT EXEMPTION



Aircraft of historical significance may be eligible for exemption from property taxes. Some of the specific requirements that must be met for the aircraft to qualify for this exemption include:

- Aircraft must be at least 35 years old, or one of fewer than five that exist worldwide.
- Must be owned by an individual (not a corporation, partnership, etc.)
- May not be used for general transportation purposes
- May not be used for commercial purposes
- Must have been publicly displayed at legitimate events at least 12 days during the preceding calendar year.
- Exemption affidavit must be filed with the Assessor annually by February 15<sup>th</sup>.

If you believe you qualify for this exemption, please contact the Assessor's Office for additional information and the necessary forms.

## BOATS & WATERCRAFT



California Department of Motor Vehicle (DMV) records are the primary source of information utilized by the Assessor in determining ownership and location of boats and watercraft.

Upon transfer of ownership, change of principal boat location, or referral from another county, boat and watercraft owners will be mailed Vessel Questionnaire forms. These questionnaires provide the Assessor with the information necessary to make an accurate appraisal. Specific information requested will include the year, make, and model of the boat/watercraft; and the condition of the boat/watercraft. The Vessel Questionnaire form also provides the owner with the opportunity to inform the Assessor of any additional information that is relevant to the valuation of the boat/watercraft.

Failure to timely file the Vessel Questionnaire form will result in an estimated valuation established by the Assessor.

The Assessor determines the value of boats and watercraft by reviewing the purchase price, sales of comparable boats/watercraft, and the information in valuation publications.



**BRIEF DESCRIPTION OF SERVICES**

*The Assessor's Office provides assistance to taxpayers and the public with questions about property ownership and assessments.*

**Office Hours:** Monday – Friday, 8 a.m. to 5 p.m.

**Location:**

1450 Court Street, Suite 208-A  
Shasta County Administrative Center  
Redding, CA 96001-1667

TEL: 530-225-3600    FAX: 530-225-5673  
Intra-County toll free: 1-800-479-8009

Shasta County website: [www.co.shasta.ca.us](http://www.co.shasta.ca.us)

**Public Information**

*The Assessor's Office establishes and updates over 4,800 maps for assessment purposes that delineate all locally assessed parcels of land in the county. Staff also maintains ownership information, mailing addresses, and taxable values. This and other information is available for review, and may be purchased through the Assessor's Office.*

**Related County Offices**

Tax Collector (530)225-5511	Copies of tax bills Payment of tax bills
County Auditor (530)225-5199	Special assessments Property tax rates
County Recorder documents	Recording deeds & (530)225-5671
Clerk of the Board (530)225-5550	Assessment appeal filing
Resource Management (530)225-5761 (530)225-5184 (530)225-5787	Building permits Zoning Environmental health

This information is a synopsis of aircraft and boat assessment guidelines and policies. You may call the Assessor's Office for more specific information. *The information in this pamphlet reflects California assessment/taxation laws in effect January 1, 2017.*

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