STATE OF CALIFORNIA

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Executive Secretary

June 4, 1986

No. 86/40

TO COUNTY ASSESSORS:

EXEMPT PROPERTY OF THE CIVIL AIR PATROL

Senate Bill No. 1471, Chapter 74, signed by the Governor on April 25, 1986, as an urgency statute, provides that Section 213.6, Revenue and Taxation Code shall be effective with the lien date 1986. The section states:

> "213.6. (a) Personal property owned and operated by an organization incorporated by an act of the United States Congress whose purposes are to provide adequate facilities to assist in meeting local and national emergencies and to promote the public welfare and provide aviation and aerospace education and training which is used exclusively for those purposes shall be exempt from taxation, provided that the organization qualifies for exemption under Section 501(c)(3) of the Internal Revenue Code of 1954.
>
> (b) This section shall be effective commencing with the lien date in 1986.
>
> (c) This section shall remain in effect to and including the lien date in 1995, after which it shall become inoperative. This section shall remain in effect only until January 1, 1996, and as of that date is repealed, unless a later enacted statute, which is enacted before January 1, 1996, deletes or extends that date."

No form is to be filed in order for the assessor to allow the property to be exempt.

This legislation, in effect, extends the exemption that has been in effect since March 1, 1974.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

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