

CALIFORNIA ASSESSORS' ASSOCIATION STANDARDS COMMITTEE

BUSINESS PROPERTY SUBCOMMITTEE

February 11, 2004

To: Assessors and Interested Parties

Subject: Recommendation for Aircraft of Historical Significance

Senate Bill No. 1059, which was chaptered last year, went into effect January 1, 2004.

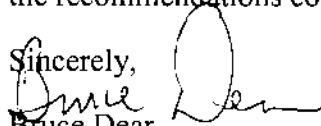
Among other provisions SB 1059 amended section 220.5(b)(3) of the R&T Code related to historical aircraft. The amendment establishes a new requirement that a certificate of attendance from an aircraft display event coordinator shall be attached to an application for a historical aircraft exemption.

As it relates to the historical aircraft exemption, it is the recommendation of the California Assessors' Association (CAA) - Business Property Subcommittee that SB 1059 be implemented for 2004 as follows:

- Recognize that the requirement for an attendance certificate first became effective January 1, 2004.
- Advise aircraft owners within your county of the new requirement.
- Make a certificate of attendance form available and distribute the form to known aircraft owners (a sample certificate of attendance form is attached which is available for your use and distribution).
- Advise aircraft owners that the certificate of attendance form must be completed for displays in 2004 and attached to historical aircraft exemption applications in order for the exemption request to qualify next year for lien date 2005.
- For lien date 2004 historical aircraft exemption applications should be processed by Assessor staff utilizing the same qualifying process that your Assessor used last year.

Implementation of the SB 1059 historical aircraft exemption amendments has been discussed with State Board of Equalization (SBE) technical staff. Their interpretation of how to administer the amended certificate of attendance requirement for lien dates 2004 and 2005 is consistent with the recommendations contained in this document.

Sincerely,


Bruce Dear

CAA, Business Property Subcommittee, Chair

BMD/lp

Attachment

cc: Business Chiefs

Dean Kinnee, Assessment Policy & Standards (SBE)

David Gau, Property & Special Taxes

Certifications of Participation for Aircraft of Historical Significance for N_____

<p>Name of Event/Display: _____</p> <p>Address of Display: _____</p> <p>Days Aircraft on Display: _____</p> <p>Display Time: _____ a.m./p.m. to _____ a.m./p.m.</p>	<p>Date: _____</p> <hr/> <p>Signature of Manager/Sponsor of Event</p> <hr/> <p>Print Name</p> <hr/> <p>Telephone Number: _____</p>
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