

- (1) Advise historical aircraft owners of the new requirement.
- (2) Make available to historical aircraft owners a certificate of attendance form that may be used in lieu of attendance certificates from individual events. A sample form, provided by the California Assessors' Association, is enclosed.
- (3) Inform historical aircraft owners that, for purposes of claiming the exemption for lien date 2005, certificates of attendance must be completed for displays attended in 2004 and must be provided with the historical aircraft exemption application.

For lien date 2004, applications for historical aircraft exemption should be processed in the same manner as in prior years. Implementation of the amendments enacted by SB 1059 has been discussed with the California Assessors' Association (CAA) Business Property Subcommittee. The recommendation of the CAA regarding administration of the certificate of attendance requirement for lien dates 2004 and 2005 is consistent with the guidance outlined above.

If you have any questions, please contact Lloyd B. Allred of our Technical Services Unit at (916) 324-7361.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:ja
Enclosure

Certifications of Participation for Aircraft of Historical Significance for N_____

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