

**From:** Gregory, Jared <jared.gregory@asr.sccgov.org>  
**Sent:** Friday, September 21, 2018 5:51 PM  
**To:** Spence, Nichole  
**Subject:** Assessor's Handbook Section 260

Nichole,

Sorry for getting these comments to you really late. Also, in the grand scheme of thing this probably isn't all that important, but I finally got a chance to write this out.

Based on the conversation we had at the CAASA Roundtable our office has an issue with the following language from Chapter 9, Definition of the draft of AH 260. It reads:

*"Replica, as used in this statute, refers to a replica aircraft that is itself 35 years or older, rather than a replicated aircraft of an aircraft type that meets the age requirement. In other words, a newly built aircraft that is a replica of a 1940 T-150 Cessna would not meet the requirements of the exemption."*

The reason we have issue with this is that the actual language of R&T Code Section 220.5 is:

*"...any aircraft that is an original, restored, or replica of a heavier than air powered aircraft that is 35 years or older or any aircraft of a type or model of which there are fewer than five in number known to exist worldwide."*

In our conversation at the Roundtable we agreed that the law must be interpreted according to the "plain language" of the law. Our contention is that the plain language of the law can be read in two different ways. The first is the interpretation is the one that the AH draft is making. The second is that the words, "... or replica of a heavier than air powered aircraft that is 35 years or older..." means literally a replica of an old plane with 35 years being the qualifier as to what counts as old. The reason that we are arguing that the second reading is the correct reading of the plain language of the law is that when the code section was enacted in the mid-1980s the justification for the exemption would have been replica's of old war planes, etc. that are of historical significance and that there is a public interest to having them be displayed. In the context of historical significance there is literally no reason to distinguish between a replica of a historically significant aircraft that was put together 10 years ago or 50 years ago. This interpretation is then reinforced by the AH language that follows in discussing the *fewer than five* requirement in stating that it "must be viewed within the context of the Aircraft of Historical Significance Exemption itself; thus, the requirement that there be fewer than five aircraft of that type in the world does not stand alone from the requirement that an aircraft also be one that is historically significant."

Let me know if you have any questions.

Sincerely,

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