

REBATE GUIDELINES

DAVIDSON COUNTY AIRPORT AUTHORITY, (herein referred to as "DCAA") is offering a fuel rebate program to aircraft owners who are tenants at its facility.

1. Rebate program will be applicable to the actual purchase of fuel at the DSAA facility on a plane by plane basis not on purchases attributable on a fleet basis.

2. **Location of the Aircraft:** To be eligible, the aircraft must be housed in a DCAA Hangar. In addition, the plane should have been listed as a taxable asset of the owner in Davidson County for property tax purposes.

3. **Terms and Conditions:**
 - a) The discount fuel program will not apply to prepaid fuel.

 - b) Fuel discount applies to fuel that is purchased from the FBO or that the aircraft owner/operator purchases and stores in the airport fuel farm and that the FBO pumps with an into plane fee.

 - c) Fuel discount applies to customers under a buyback fuel program or a contract fuel program with Shell.

 - d) Fuel discount is applied to a specific N # registration; however, if a customer operates a fleet of aircraft any gallons that are left over may be applied to the next smaller (weight) aircraft.

 - e) The gallons tracked apply to the calendar year and cannot be rolled over to the following year.

4. **Rebate Calculation:** The fuel consumption will be calculated and tracked by the DCAA fixed base operator and reported to DCAA by January 31, 2019 for determination of the fuel cost rebate pursuant to the following provisions:

- a) The rebate amount will be partially based on the tax value of the individual airplane. DCAA will offer a maximum rebate equal to .0030 of the tax value of the airplane. This is the maximum or cap that the aircraft owner can receive. (For example an airplane with a tax value of \$2,000,000 could get a maximum rebate of \$6,000 if it meets the highest level of volume criteria as described below).
- b) Finally the percentage of the maximum amount of rebate received by the owner will be determined by the volume of fuel purchased from the fixed base operator at DCAA for the airplane. (i.e. 12,000 gallons or more qualifies for 100% of the discount, 9000 gallons or more qualifies for 75% of the discount, 6000 gallons or more qualifies for 50% of the rebate and 3000 gallons or more qualifies for 25% of the discount).
- c) The rebate will be paid to the Aircraft owner if he or she is current on all property tax obligations to Lexington and Davidson County on March 1, 2019.

5. **Accounting Period and Payment Dates:**

- a) The accounting period for fuel purchases to determine the rebate will run from January 1, 2018 to December 31, 2018.
- b) DCAA will submit a statement of aircraft owners that qualify for the rebate to the COUNTY Finance Department and CITY Finance Department for payment by February 11, 2019 who will then forward DCAA the money to be distributed to the airplane owner.

6. **Duration:** The duration of this program is two (2) years from January 1, 2018; however, it will be reviewed by COUNTY and CITY in September 2019 to evaluate the success of the rebate program. DCAA will provide the report to the COUNTY and CITY. DCAA, pursuant to the direction of COUNTY and CITY, shall have the right to terminate or extend this program after two (2) years. If the program is terminated, the last rebate will be paid on March 1, 2020. Participants will be informed of termination of the program by November 30, 2019.