

STATE BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT
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BRENDA FLEMING Executive Director No. 2020/015

TO COUNTY ASSESSORS:

VALUATION OF CERTIFICATED AIRCRAFT CALIFORNIA STANDARD FLIGHT TIMES

Revenue and Taxation Code¹ section 1153.5 provides that on or before March 1, 2020, the Aircraft Advisory Subcommittee of the California Assessors' Association (CAA) shall designate a lead County Assessor's office for each commercial air carrier operating certificated aircraft in California after soliciting input from commercial air carriers in the state (commercial air carriers will be notified of the designation on or before March 15).² Each commercial air carrier's property statement for its personal property and fixtures at all airport locations in California is filed with its designated lead county assessor's office. The lead county calculates an unallocated value of the certificated aircraft and electronically transmits the values to each county where the commercial air carrier has situs.

Pursuant to section 1152, the allocation formula to be used by each County Assessor to value certificated aircraft is the proportionate amount of time, both in the air and on the ground, that certificated aircraft have spent in California during the 12-month period from January 1 through December 31 of the previous year immediately preceding the lien date (January 1), as compared to the total time during that 12-month period.³ Section 1152 provides the following definitions for the allocation formula:

- *Time in the air* consists of flight time and taxi time within California borders and must be based on the State Board of Equalization's (BOE's) "California Standard Flight Times" table in the most recently published Letter To Assessors (LTA) that addresses intrastate and interstate standard flight times. The standard flight times are multiplied by the number of departures to and from the airports listed in the LTA.
- *Ground time* is all time in California that is not flight time or taxi time. Time on the ground allocated to heavy maintenance that requires a certificated aircraft or scheduled air taxi to be removed from revenue service shall be excluded.

¹ All statutory references are to the Revenue and Taxation Code, unless otherwise provided.

² Every third year thereafter, the CAA subcommittee shall redesignate a lead County Assessor's office for each of these air carriers, unless an air carrier and its existing lead County Assessor's office concur to waive this redesignation.

³ Effective September 20, 2019, operative January 1, 2020, <u>Senate Bill (SB) 791</u> amended section 441, amended and added section 1152, added sections 1153.5 and 1157, and repealed section 1153. SB 791 establishes a new allocation formula, re-establishes a lead county, sets forth audit requirements, and revises the BOE role. See LTA No. 2019/034, *Valuation of Certificated Aircraft*, for additional information.

• *Time allocable to each airport* is the amount of time a certificated aircraft or scheduled air taxi is on the ground at the airport, plus the airport's portion of incoming and outgoing flight time.

The attached "California Standard Flight Times" table (Table) provides the intrastate and interstate standard flight times to be used for the 2020-21 fiscal year. The flight times in the table are to be used as the basis for *time in the air*, which consists of flight time and taxi time within California borders, component of the allocation formula. Please note that absence of a flight on the attached Table does not preclude the inclusion of that flight in the allocation formula. Commercial air carriers may notify the lead county designated to receive its property statement of any missing flights.

If you have any questions, please contact our County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung Deputy Director Property Tax Department

DY:lf Attachments

FROM	ТО	STANDARD TIME IN MINUTES
Arcata-Eureka (ACV)	Portland	12
Bakersfield (BFL)	Dallas/Fort Worth (DFW)	31
	Denver	21
	Phoenix	40
Blythe (BLH)	Yuma	12
Burbank (BUR)	Dallas/Ft. Worth	40
(Hollywood Burbank)	Denver	38
	Detroit	30
	Honolulu, Oahu	10
	Las Vegas	40
	Louisville	32
	New York	32
	Phoenix	38
	Pittsburgh	28
	Portland	79
	Salt Lake City	29
	Seattle	57
Concord (CCR)	Las Vegas	60
Fresno (FAT)	Dallas/ Ft. Worth	21
	Denver	19
	Guadalajara, MX	43
	Las Vegas	41
	Phoenix	43
	Portland	59
	Salt Lake City	16
	Seattle	57
Inyokern (IYK)	Paradise, NV	31
	Tonopah, NV	28

FROM	ТО	STANDARD TIME IN MINUTES
John Wayne (SNA)	Albuquerque	36
(Orange-Santa Ana)	Atlanta	27
	Austin (AUS)	26
	Boeing Field (BFI)	50
	Boise (BOI)	35
	Boston (BOS)	27
	Cabo San Lucas	18
	Chicago	31
	Dallas/Fort Worth	28
	Dallas, Love Field (DAL)	28
	Detroit (DTW)	28
	Denver	36
	Eugene, OR (EUG)	98
	Houston	26
	Kansas City (MKC)	29
	Kansas City Int (MCI)	29
	Las Vegas	42
	Louisville (SDF)	28
	Memphis (MEM)	30
	Minneapolis/St. Paul	26
	New York	25
	Newark	27
	Paine Field (PAE)	51
	Philadelphia (PHL)	27
	Phoenix	34
	Portland	88
	Puerto Vallarta, MX	20
	Reno	63
	St. Louis (CPS)	29
	St. Louis Int (STL)	28
	Salt Lake City	34
	Seattle	67
	San Antonio (SAT)	27
	Tucson (TUS)	39
	Tulsa (TUL)	31
	Vancouver, CN	69

FROM	ТО	STANDARD TIME IN MINUTES
Long Beach (LGB)	Albuquerque	31
	Boston	25
	Chicago	31
	Dallas	31
	Denver	34
	Des Moines	29
	Fargo	38
	Ft. Lauderdale	25
	Honolulu, Oahu	10
	Las Vegas	42
	Louisville	31
	Memphis	27
	New York	26
	Phoenix	37
	Portland	86
	Reno	57
	Rockford, IL	29
	Salt Lake City	28
	Seattle	65
	Washington D.C.	26
	Wilmington, OH	27
Los Angeles (LAX)	Acapulco, Mexico	25
	Albuquerque	41
	Amsterdam, NE	23
	Anchorage	55
	Arlington, VA	35
	Atlanta	34
	Auckland, NZ	10
	Austin, TX	26
	Baltimore	31
	Beijing, China	22
	Belize City, Belize	27
	Birmingham, AL	36
	Bogota, CO	24
	Boise	40

FROM	ТО	STANDARD TIME IN MINUTES
Los Angeles (LAX)	Boston	32
	Buenos Aires, Argentina	24
	Calgary/Alberta, CN	40
	Cancun, MX	25
	Charleston, SC	28
	Charlotte	48
	Cherry Point MCAS	29
	Chicago	36
	Cincinnati	34
	Cleveland	34
	Columbus	34
	Dallas/Ft. Worth	36
	Dayton, OH	33
	Denver	37
	Des Moines	33
	Detroit	33
	Dover AFB	27
	Eagle/Vail, CO	37
	Edmonton	41
	El Paso/Juarez	36
	Everett, WA	68
	Fort Bliss (Biggs AFB)	36
	Frankfurt, Germany	30
	Goose Bay, Canada	24
	Guadalajara, MX	25
	Guatemala	27
	Hartford	31
	Havana, Cuba	29
	Hilo, Hawaii	10
	Hong Kong	19
	Honolulu	10
	Houston	33
	Huntsville, AL	34
	Incheon, Korea	27
	Indianapolis	34
	Istanbul, Turkey	30

FROM	ТО	STANDARD TIME IN MINUTES
Los Angeles (LAX)	Kahului, HI	10
	Kansas City	35
	Kona, Hawaii	10
	Las Vegas	50
	Lihue, Kauai	10
	Lima	22
	Little Rock	48
	London, UK	30
	Louisville	31
	Melbourne, FL	32
	Memphis	36
	Mexico City, MX	24
	Miami/Ft. Lauderdale	32
	Milwaukee	33
	Minneapolis	32
	Mobile, AL	29
	Montego Bay, Jamaica	25
	Moscow	30
	Nashville, TN	25
	New Orleans	33
	New York	34
	Newark	34
	Norfolk NAS	28
	Oklahoma City	35
	Omaha	35
	Orlando	29
	Osaka, Japan	15
	Panama City, Panama	25
	Paris, FR	30
	Philadelphia	35
	Phoenix	43
	Pittsburgh	33
	Portland	89
	Puerto Vallarta, Mexico	25
	Raleigh/Durham, NC	48
	Reno	64

FROM	ТО	STANDARD TIME IN MINUTES
Los Angeles (LAX)	St. Louis	35
	Salt Lake City	37
	San Antonio	33
	San Jose del Cabo, MX	24
	San Salvador, El Salvador	27
	Santiago, Chile	21
	Sao Paulo, Brazil	24
	Seattle	68
	Shanghai, China	22
	Sigonella Air Base, Italy	27
	Spokane	43
	Sydney, AU	10
	Tahiti	10
	Tampa/St. Petersburg	32
	Tokyo, JP	10
	Toronto, CN	35
	Tucson	40
	Tulsa	36
	Vancouver, CN	70
	Washington, D.C.	35
	Wichita, KS	35
March Air Reserve Base	Alexandria, LA	22
(MARB)	Anchorage, AK	70
	Ballyhennessy, IE	36
	Baltimore, MD	24
	Eastover, SC	30
	Honolulu, HI	14
	Houston, TX	22
	Kadina, JP	14
	Kailua, HI	14
	Frankfurt, Germany	12
	Miami, FL	22
	Savannah, GA	22
	Tokyo, JP	14

FROM	ТО	STANDARD TIME IN MINUTES
Monterey (MRY)	Denver	28
	Las Vegas	60
	Phoenix	65
Oakland (OAK)	Baltimore	19
	Cabo San Lucas/Los Cabos	38
	Chicago	23
	Dallas/Ft. Worth	39
	Denver	25
	Honolulu	10
	Houston	39
	Kahului, HI	10
	Kansas City	23
	Las Vegas	60
	New York	23
	Phoenix	74
	Portland	48
	Puerto Vallarta, MX	38
	Reno	34
	Salt Lake City	25
	Seattle	44
Ontario (ONT)	Cherry Point MCAS	24
	Chicago	23
	Dallas/Ft. Worth	22
	Denver	23
	Dover AFB	22
	Guadalajara, MX	28
	Kingman, AZ	32
	Las Vegas	36
	Phoenix	31
	Portland	80
	Salt Lake City	25
	Seattle	66

FROM	ТО	STANDARD TIME IN MINUTES
Palm Springs (PSP)	Calgary, AB, CN	22
	Chicago	20
	Dallas/Ft. Worth	18
	Denver	18
	Edmonton, AB, CN	21
	Houston	17
	Minneapolis	17
	New York	27
	Phoenix	30
	Portland	65
	Salt Lake City	19
	Seattle	60
	Vancouver, CN	62
Palmdale (WJF)	Las Vegas	43
	Phoenix	40
Point Mugu (NTD)	Anchorage	80
	Baltimore	33
	Frankfurt-Hahn, Germany (HHN)	28
	Naval Station Norfolk Chambers	35
	Seattle	84
Sacramento (SMF)	Atlanta	13
	Austin, TX (AUS)	22
	Baltimore	15
	Boise	19
	Boston Logan Intl (BOS)	12
	Cabo San Luca MX (SJD)	73
	Charlotte	13
	Chicago	12
	Dallas/Ft. Worth	24
	Denver	13
	Guadalajara, MX	38
	Honolulu	12
	Houston	21
	Kahului, HI	14
	Las Vegas	47
	Los Cabos	13

FROM	ТО	STANDARD TIME IN MINUTES
Sacramento (SMF)	Minneapolis	14
	Mexico City, MX	40
	New York	12
	Orlando, FL (MCO)	16
	Phoenix	47
	Portland	36
	Salt Lake City	13
	Seattle	36
	Spokane, WA (GEG)	40
	St. Louis, MO (STL)	13
	Vancouver, BC (YVR)	37
	Washington, DC	10
Sacramento Mather (MHR)	Louisville	11
	Philadelphia	10
	Reno	13
San Diego (SAN)	Albuquerque	29
	Atlanta	21
	Austin	18
	Baltimore	28
	Bellingham	59
	Boise	50
	Boston	21
	Calgary, CN	38
	Charlotte	19
	Chicago	23
	Cincinnati	19
	Cleveland	21
	Dallas	21
	Denver	29
	Detroit	21
	El Paso	24
	Fort Lauderdale	30
	Frankfurt, Germany	28
	Honolulu	10
	Houston	16
	Indianapolis	22

FROM	ТО	STANDARD TIME IN MINUTES
San Diego (SAN)	Kahului, HI	10
	Kansas City	22
	Kona, HI	10
	Las Vegas	44
	Lihue, HI	10
	London	28
	Los Cabos	10
	Maui, HI	10
	Miami	30
	Milwaukee	29
	Minneapolis	26
	Nashville	20
	New Orleans	19
	New York	19
	Newark	22
	Orlando	28
	Philadelphia	21
	Phoenix	29
	Portland	66
	Provo	40
	Puerto Vallarta, MX	10
	Reno	68
	Salt Lake City	44
	San Antonio	18
	San Jose del Cabo, MX	10
	Seattle	70
	St. Louis	22
	Steamboat Springs	39
	Tampa/St. Petersburg	19
	Tokyo, JP	10
	Toronto, CN	26
	Tucson	19
	Vancouver, CN	72
	Washington, D.C.	24
	Zurich	40

FROM	ТО	STANDARD TIME IN MINUTES
San Francisco (SFO)	Abu Dhabi, AE	47
	Albuquerque	45
	Amsterdam, NL	31
	Anchorage	10
	Aspen-Pitkin	38
	Atlanta	49
	Auckland, NZ	10
	Austin	49
	Baltimore	29
	Bangalore, IN	50
	Beijing, China	10
	Berlin, Germany	31
	Boise	39
	Boston	26
	Bozeman	52
	Calgary, CN	46
	Cancun, MX	80
	Charlotte	38
	Chengdu, China	10
	Chicago	28
	Chongqing, China	10
	Cincinnati	30
	Cleveland	28
	Copenhagen, DK	31
	Dallas/Ft. Worth	49
	Dehli, IN	10
	Denver	34
	Detroit	20
	Dubai, AE	46
	Dublin, IE	31
	Dusseldorf, DE	31
	Edmonton, CN	45
	Eugene	56
	Fayetteville	36
	Fort Lauderdale	49
	Frankfurt, Germany	31

FROM	ТО	STANDARD TIME IN MINUTES
San Francisco (SFO)	Guadalajara, MX	68
	Guangzhou, China	10
	Hangzhou, China	10
	Hayden-Yampa Valley	38
	Helsinki, FI	31
	Hong Kong	10
	Honolulu	10
	Houston	49
	Indianapolis	33
	Istanbul, TR	40
	Jackson Hole	45
	Kahului, HI	10
	Kansas City	32
	Keflavik, IS	31
	Kona, HI	10
	Las Vegas	66
	Lihue, HI	10
	London	31
	Manchester, EN, GB	31
	Manila, PH	10
	Medford	55
	Mexico City, MX	68
	Miami	49
	Milwaukee	28
	Minneapolis/St. Paul	28
	Missoula	55
	Montreal, CN	50
	Montrose	34
	Munich, DE	31
	Nadi, FJ	10
	Nashville	37
	New Orleans	49
	New York	28
	Newark	28
	North Bend	60
	Oklahoma City	49

FROM	ТО	STANDARD TIME IN MINUTES
San Francisco (SFO)	Omaha	30
	Orlando	49
	Osaka-Kansai, JP	10
	Panama City, Panama	68
	Paris, FR	31
	Pasco	49
	Philadelphia	28
	Phoenix	73
	Pittsburgh	28
	Portland	54
	Puerto Vallarta, MX	68
	Qingdao, China	10
	Raleigh-Durham	38
	Redmon	50
	Reno	48
	St. Louis	33
	San Antonio	49
	San Jose del Cabo, MX	68
	San Salvador, SV	74
	Salt Lake City	32
	Seattle	37
	Seoul-Incheon, KR	10
	Shanghai, China	10
	Singapore, SG	10
	Sun Valley	45
	Sydney, AU	10
	Taipei, TW	10
	Tampa (TPA)	46
	Tel Aviv, IL	42
	Tokyo, JP (HND)	10
	Tokyo, JP (NRT)	10
	Toronto, ON, CN	50
	Tucson	73
	Vancouver, CN	50
	Victoria, CN	56
	Washington, D.C.	30

FROM	ТО	STANDARD TIME IN MINUTES
San Francisco (SFO)	Washington-Dulles	30
, ,	Wuhan, China	10
	Xi'an, China	10
	Zurich	31
San Jose (SJC) (Norman Y. Mineta)	Albuquerque, ABQ	45
	Atlanta	31
	Austin	38
	Baltimore	27
	Beijing, China	10
	Boise	28
	Boston	24
	Chicago	23
	Cabo San Lucas, MX	29
	Charlotte	25
	Dallas	36
	Denver	25
	Detroit, DTT	24
	El Paso, ELP	65
	Eugene	64
	Frankfurt, Germany	36
	Guadalajara, MX	70
	Honolulu	10
	Houston	35
	Kahului, HI	10
	Kona, HI	10
	Las Vegas	57
	Lihue, HI	10
	London	31
	Minneapolis	20
	Nashville, BNA	26
	New Orleans, MSY	35
	New York (JFK)	20
	Newark	22
	Orlando, ORL	31
	Phoenix	61
	Portland	41

FROM	ТО	STANDARD TIME IN MINUTES
San Jose (SJC) (Norman Y. Mineta)	Reno	38
	St. Louis, STL	27
	Salt Lake City	24
	Seattle	42
	Shanghai, China	10
	Spokane, GEG	53
	Tokyo, JP	10
	Toronto, YYZ	22
	Tucson, TUS	78
	Vancouver, CN	46
San Luis Obispo (SBP)	Dallas / Fort Worth (DFW)	48
	Denver (DEN)	35
	Las Vegas (LAS)	58
	Phoenix	50
	Portland (PDX)	77
	Seattle (SEA)	73
Santa Barbara (SBA)	Chicago	34
	Dallas/Ft. Worth	40
	Denver	32
	Las Vegas	55
	Phoenix	41
	Portland	79
	Salt Lake City	39
	Seattle	77
Santa Maria (SMX)	Las Vegas	58
Santa Rosa (STS)	Dallas/Fort Worth (DFW)	29
(Charles M. Schultz)	Denver (DEN)	24
	Las Vegas	54
	Minneapolis (MSP	23
	Phoenix	86
	Portland	51
	Seattle	51
Stockton (SCK)	Las Vegas	60
	Phoenix	42

FROM	ТО	STANDARD TIME IN MINUTES
Travis AFB (SUU)	Anchorage	30
	Cold Bay	30
	Dover	21
	Honolulu	10
	Houston	36
	Tokyo, JP	13
	Las Vegas	47
	New York	18
	Shemya AFB	15
	Tacoma	36
	Tulsa	27
Victorville (VCV)	Austin	22
SCLA	Chicago	16
	Fayetteville (Pope AFB)	20
	Fort Benning (Columbus)	21
	Fort Bliss (El Paso)	23
	Fort Campbell (Hopkinsville)	15
	Houston	22
	Savannah	19
	Tacoma (Mc Chord Field)	28
Visalia (VIS)	Las Vegas	45

FROM	ТО	STANDARD TIME IN MINUTES
Arcata-Eureka (ACV)	San Francisco	26
Bakersfield (BFL)	Burbank	17
	Fresno	17
	Inyokern	19
	Los Angeles (LAX)	17
	Los Angeles (WJF)	18
	Oakland	30
	Ontario	21
	Oxnard	17
	San Francisco	27
	San Luis Obispo	17
	Santa Barbara	16
	Santa Maria	17
	Visalia	18
Blythe (BLH)	El Centro	16
Burbank (BUR)	Oakland	28
	Sacramento	30
	San Francisco	28
	San Jose	26
Concord (CCR) (Buchanan Field)	Burbank	34
Crescent City (CEC)	Oakland	35
El Centro (IPL)	Los Angeles	27
Fresno (FAT)	Los Angeles	24
	San Diego	28
	San Francisco	21
Inyokern (IYK)	Bakersfield	19
	Bishop	21
	Burbank	17
	Fresno	21
	Los Angeles (WJF)	18
	Mojave	12
	Ontario	19
	Visalia	16

FROM	ТО	STANDARD TIME IN MINUTES
John Wayne (SNA)	Burbank	18
(Orange-Santa Ana)	Fresno	26
	Los Angeles	8
	Long Beach	7
	Mammoth	33
	Oakland	39
	Ontario	8
	Sacramento	34
	San Bernardino	18
	San Diego	20
	San Francisco	32
	San Jose	30
	San Luis Obispo	27
	Santa Barbara	22
	Santa Rosa	43
	Thermal	17
Long Beach (LGB)	Oakland	30
	Sacramento	40
	San Francisco	30
	San Jose	30
Los Angeles (LAX)	Bakersfield	17
	Carlsbad	20
	Fresno	24
	Merced	32
	Monterey	27
	Oakland	30
	Ontario	18
	Palm Springs	19
	Sacramento	32
	San Diego	17
	San Francisco	33
	San Jose	30
	San Luis Obispo	25
	Santa Ana	8
	Santa Barbara	16
	Santa Maria	27

FROM	ТО	STANDARD TIME IN MINUTES
Los Angeles (LAX)	Victorville	17
	Visalia	26
March Air Reserve Base (MARB)	Fairfield	32
Merced (MCE)	Los Angeles	32
, ,	Sacramento	15
Modesto (MOD)	Merced	8
,	Stockton	6
	San Francisco	14
Mojave (MHV)	Burbank	18
	Inyokern	12
	Ontario	19
Monterey (MRY)	Los Angeles	30
	San Diego	37
	San Francisco	20
Oakland (OAK)	Burbank	28
	Long Beach	30
	Los Angeles	30
	Ontario	36
	San Diego	35
	San Jose	10
	Santa Ana	35
	Travis AFB	15
Ontario (ONT)	Bakersfield	16
	Burbank	12
	Fresno	25
	Los Angeles	10
	Merced	33
	Oakland	36
	Sacramento	32
	San Francisco	32
	San Jose	27
Palm Springs (PSP)	Los Angeles	19
	San Francisco	37
Point Mugu (NDD)	Ontario	17

FROM	ТО	STANDARD TIME IN MINUTES
Redding (RDD)	Los Angeles	44
	San Francisco	22
Sacramento (SMF)	Burbank	30
, ,	Long Beach	37
	Los Angeles	32
	Monterey	21
	Oakland	18
	Ontario	33
	Palm Springs	43
	San Diego	35
	San Francisco	16
	San Jose	17
	Santa Ana	38
	Santa Barbara	30
Sacramento Mather (MHR)	Modesto	18
	Ukiah (UKI)	21
	Fresno	21
	Redding	21
	Chico (CIC)	17
	Eureka Murrey Field (EKA)	25
	Merced	17
	Montegue-Yreka Rohrer Field (105)	27
San Diego (SAN)	Fresno	28
	Los Angeles	17
	Oakland	35
	Sacramento	35
	San Francisco	37
	San Jose	32
	Santa Rosa	48
	Stockton	43

FROM	ТО	STANDARD TIME IN MINUTES
San Francisco (SFO)	Arcata-Eureka	26
, ,	Bakersfield	27
	Burbank	28
	Fresno	21
	Long Beach	30
	Los Angeles	33
	Monterey	15
	Ontario	32
	Palm Springs	37
	Redding	22
	Sacramento	16
	San Diego	37
	Santa Ana	30
	Santa Barbara	26
San Jose (SJC)	Burbank	26
	Fresno	21
	Long Beach	30
	Los Angeles	30
	Oakland	10
	Ontario	34
	San Diego	32
	San Francisco	10
	Santa Ana	35
San Luis Obispo (SBP)	Los Angeles	24
	San Diego	26
	San Francisco	27
Santa Barbara (SBA)	Oakland	33
	Los Angeles	16
	Sacramento	30
	San Francisco	26
Santa Maria (SMX)	Los Angeles	23
Santa Rosa (STS)	Los Angeles	38
, ,	San Diego	44
	San Francisco	12
	Orange-Santa Ana	40

FROM	ТО	STANDARD TIME IN MINUTES
Stockton (SCK)	Los Angeles	28
	San Diego	43
Tehachapi (TSP)	Ontario	17
	Visalia	17
Visalia (VIS)	San Francisco	22
	Los Angeles	26