STATE OF CALIFORNIA

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Executive Secretary

March 26, 1982

No. 82/55

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

CORRECTION TO REPRESENTATIVE PERIODS FOR THE 1982 TAX YEAR FOR THE ASSESSMENT OF AIRCRAFT OPERATED BY CERTIFICATED AIR CARRIERS AND SCHEDULED AIR TAXI OPERATIONS

Pursuant to the provisions of Section 1153 of the Revenue and Taxation Code and Title 18, Section 202, of the California Administrative Code, the State Board of Equalization designates the following representative periods for use in assessing the aircraft of the captioned carriers as of March 1, 1982. This letter supersedes letter No. 82/30 (February 26, 1982) to the extent that instructions regarding the exclusion of aircraft that have never entered revenue service are modified to conform to Property Tax Rule No. 202.

I. Scheduled Activity

For aircraft of a type which were controlled on 12:01 a.m. March 1, 1982 by the reporting carrier, the representative period for measuring the scheduled ground and flight time and the scheduled arrival and departure activities shall be a consecutive seven-day period as reflected in the schedules in effect at 12:00 noon on Sunday, February 28, 1982. Exclude aircraft that had never entered revenue service by the carrier by 12:01 a.m. March 1, 1982.

II. Nonscheduled Activity

For aircraft of a type which were controlled on 12:01 a.m. March 1, 1982 by the reporting carrier, the representative period for measuring the nonscheduled ground and flight time and nonscheduled arrival and departure activities shall be:

(1) The twelve-month period from March 1, 1981 through February 28, 1982, if the aircraft was first used in revenue service on or before March 1, 1981, and was part of the carrier's fleet at both the beginning and the end of the period.

(2) A period beginning with the carrier's first use of the aircraft in revenue service during the twelve-month period from March 1, 1981 through February 28, 1982, and ending with February 28, 1982 if that first use occurred between March 1, 1981 and December 31, 1981.

(3) A period beginning with the carrier's first use of the aircraft in revenue service and ending 60 days thereafter, but not later than April 15, 1982 if that first use or control occurred after December 31, 1981. This paragraph is not applicable if the first control of the aircraft occurred after 12:01 a.m. March 1, 1982.

If, during any time within the periods specified in subparagraphs (1) through (3) the aircraft was not controlled by the reporting carrier, that time shall be excluded from the representative period for the aircraft.

III. A separate flight-and-ground-time factor and arrival and departure factor should be computed for each type of aircraft.

IV. Exclude all activity prior to an aircraft's first entry into revenue service. "Revenue service" means air transportation service for which remuneration is received by the air carrier.

If you have any questions concerning the contents of this letter, please contact Charlie Knudsen at (916) 445-4982.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

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