



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

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BURTON W. OLIVER
Executive Director

No. 92/19

February 28, 1992

(916) 445-4982

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

REPRESENTATIVE PERIODS FOR THE 1992 TAX YEAR
FOR THE ASSESSMENT OF AIRCRAFT OPERATED BY
CERTIFICATED AIR CARRIERS AND SCHEDULED AIR TAXI OPERATORS

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, 1992.

I. Scheduled Activity

For aircraft of a type which were controlled on 12:01 a.m. March 1, 1992 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 9, 1992. The last part of the foregoing sentence is underlined to emphasize that the one-week schedule to be reported is the schedule in effect only at the specified time and date, regardless of any changes to the schedule that may be planned and/or implemented during the ensuing week.

II. Nonscheduled Activity

For aircraft of a type which were controlled on 12:01 a.m. March 1, 1992 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, 1991 through February 29, 1992, if the aircraft was first used by the reporting carrier in revenue service on or before March 1, 1991 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, 1991 through February 29, 1992, and ending with February 29, 1992 if that first use occurred between March 1, 1991 and December 31, 1991.

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- (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, 1992 if that first use or control occurred after December 31, 1991. This paragraph is not applicable if the first control of the aircraft occurred after 12:01 a.m., March 1, 1992.
- (4) 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.

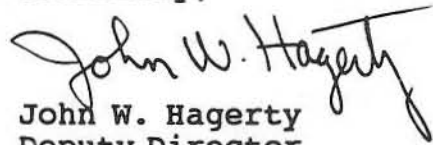
III. A separate flight-and-ground-time factor and arrival and departure factor must be computed for each type of aircraft. The current types of aircraft, determined pursuant to Title 18, Section 202, of the California Administrative Code, have been challenged in a San Diego Superior Court case. The State Board of Equalization will be considering alternatives to the current types in the upcoming year. For the 1992 lien date, the types are as follows:

- (1) Piston-powered
- (2) Turboprop powered
- (3) Helicopter
- (4) Turbojet- and Turbofan-powered, narrow body
 - (a) Two engine
 - (b) Three engine
 - (c) Four engine
- (5) Turbojet- and Turbofan-powered, wide body
 - (a) Two engine
 - (b) Three engine
 - (c) Four engine

Enclosed are tables of standard flight times for jet aircraft.

If you have any questions concerning the contents of this letter, please contact the Business Property Technical Services at (916) 445-4982.

Sincerely,



John W. Hagerty
Deputy Director
Property Taxes Department

Enclosures

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
March 1, 1992

INTERSTATE

FROM:	TO:	Standard Time In Minutes
Arcata	Medford	23
Bakersfield	Las Vegas	30
Blythe	Yuma	12
Burbank-Hollywood	Las Vegas	40
	Phoenix	38
	Portland	79
	Salt Lake City	29
	Seattle/Tacoma	57
Concord	Albuquerque	39
	Detroit	21
	Indianapolis	26
	Las Vegas	60
	Los Cabos, Baja	77
	Minneapolis	22
	Phoenix	73
	Pittsburgh	22
	Tucson	67
Crescent City	North Bend	5
El Centro	Yuma	16
Fresno	Denver	19
	Las Vegas	41
	Phoenix	43
	Reno	20
John Wayne/Orange	Aspen	37
	Boston	25
	Chicago	31
	Dallas-Ft. Worth	33
	Denver	36
	Houston	26
	Indianapolis	27
	Kansas City	28
Las Vegas	42	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
March 1, 1992

INTERSTATE

FROM:	TO:	Standard Time In Minutes
John Wayne/Orange	Memphis	29
	Minneapolis/St. Paul	26
	Phoenix	34
	Portland	88
	Reno	63
	Salt Lake City	34
	Seattle	67
	Sun Valley	59
	Long Beach	Chicago
Dallas		31
Denver		34
Fargo		38
Las Vegas		42
Pheonix		37
Portland		86
Seattle		65
Los Angeles	Acapulco	20
	Anchorage	50
	Albuquerque	36
	Atlanta	29
	Auckland	5
	Baltimore	26
	Birmingham	31
	Bogota	19
	Boise	35
	Boston	27
	Calgary/Alberta	35
	Chicago	31
	Cincinnati	29
	Cleveland	29
	Columbus	29
	Dallas/Ft. Worth	31
	Dayton	28
	Denver	32
	Des Moines	28
	Detroit	28
	Edmonton	36
	El Paso/Juarez	31
	Guadalajara	20

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

March 1, 1992

INTERSTATE

FROM:	TO:	Standard Time In Minutes
Los Angeles	Guatemala	22
	Hartford	26
	Hilo	5
	Honolulu	5
	Houston	28
	Huntsville	29
	Indianapolis	29
	Kansas City	30
	Las Vegas	45
	Lima	17
	London	25
	Memphis	31
	Mexico City	19
	Miami/Ft. Lauderdale	
	Milwaukee	28
	Minneapolis	27
	New Orleans	28
	New York	29
	Newark	29
	Oklahoma City	30
	Omaha	30
	Philadelphia	30
	Phoenix	38
	Pittsburgh	28
	Portland	84
	Reno	59
	St. Louis	30
	Salt Lake City	32
	San Antonio	28
	Santiago	16
	Seattle/Tacoma	63
	Spokane	38
	Tahiti	5
	Tampa/St. Petersburg	27
	Tokyo	5
	Toronto	30
	Tucson	35
	Tulsa	31
	Vancouver, B.C.	65
	Washington, D.C.	30
Wichita	30	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

March 1, 1992

INTERSTATE

FROM:	TO:	Standard Time In Minutes
Oakland	Chicago	23
	Denver	25
	Honolulu	5
	Kansas City	21
	Las Vegas	60
	Memphis	19
	New York	23
	Phoenix	74
	Portland	48
	Reno	34
	Salt Lake City	25
	Seattle	44
Ontario	Alexandria	23
	Albuquerque	31
	Atlanta	22
	Cherry Point	24
	Chicago	23
	Colorado Springs	23
	Columbus	22
	Dallas/Ft. Worth	22
	Denver	23
	Des Moines	23
	Fort Benning	22
	Honolulu	14
	Las Vegas	36
	Louisville	23
	Memphis	
	Phoenix	31
	Portland	80
Reno	34	
Salt Lake City	25	
Savannah	22	
St. Louis	23	
Palm Springs	Chicago	20
	Dallas/Ft. Worth	18
	Las Vegas	33
	Phoenix	30
	Tucson	20

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
March 1, 1992

INTERSTATE

FROM:	TO:	Standard Time In Minutes
Palmdale	Las Vegas	43
	Phoenix	40
Redding	Klamath Falls	24
Sacramento	Chicago	12
	Dallas/Ft. Worth	24
	Denver	13
	Eugene	40
	Las Vegas	47
	Memphis	28
	Phoenix	47
	Portland	36
	Reno	31
	Salt Lake City	13
Seattle/Tacoma	36	
San Diego	Chicago	23
	Dallas	21
	Denver	29
	Honolulu	5
	Houston	16
	Las Vegas	44
	Mexico City	5
	Memphis	21
	New York	19
	Phoenix	29
	St. Louis	22
	Seattle/Tacoma	70
	Tucson	19
	Washington, D.C.	23

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

March 1, 1992

INTERSTATE

FROM:	TO:	Standard Time In Minutes
San Francisco	Albuquerque	40
	Atlanta	31
	Baltimore	24
	Boise	34
	Boston	21
	Chicago	23
	Cleveland	23
	Dallas/Ft. Worth	32
	Denver	29
	Detroit	22
	Eugene	51
	Hilo	5
	Hong Kong	5
	Honolulu	5
	Houston	44
	Kansas City	27
	Las Vegas	61
	London	24
	Medford	58
	Miami	44
	Milwaukee	23
	Minneapolis	23
	New Orleans	44
	New York	23
	Newark	23
	Oklahoma City	31
	Omaha	25
	Pasco	48
	Philadelphia	23
	Phoenix	74
	Pittsburgh	23
	Portland	49
	Reno	43
	San Antonio	46
St. Louis	28	
Salt Lake City	27	
Seattle/Tacoma	46	
Spokane	49	
Tampa	41	
Toronto	21	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
March 1, 1992

INTERSTATE

FROM:	TO:	Standard Time In Minutes
San Francisco	Tucson	68
	Tokyo	5
	Vancouver, B.C.	45
	Washington, D.C.	25
San Jose	Atlanta	31
	Chicago	23
	Dallas	36
	Dayton	25
	Denver	25
	Guatemala	47
	Honolulu	5
	Las Vegas	57
	Miami	36
	Memphis	37
	Oklahoma City	37
	Panama City	45
	Phoenix	61
	Portland	41
	Reno	38
Salt Lake City	24	
Seattle	42	
St. Louis	26	
Santa Barbara	Las Vegas	44
	Phoenix	41
Stockton	Twin Falls	15
Travis AFB	Anchorage	30
	Cold Bay	30
	Honolulu	6
	Houston	36
	Japan	13
	Las Vegas	47
	Shemya	15
	Tacoma	36
Tulsa	27	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

March 1, 1992

INTERSTATE

FROM:	TO:	Standard Time In Minutes
Arcata	Crescent City	12
	San Francisco	26
Bakersfield	Los Angeles	17
	San Jose	23
	San Francisco	27
	Santa Barbara	13
	Visalia	10
Blythe	El Centro	16
Burbank-Hollywood	Los Angeles	9
	Oakland	28
	Ontario	12
	Sacramento	30
	San Diego	18
	San Francisco	28
	San Jose	26
	Santa Ana	4
Chico	Redding	11
	San Francisco	20
Concord	Los Angeles	34
	San Diego	38
Crescent City	Arcata	12
El Centro	Blythe	16
Fresno	Los Angeles	24
	Ontario	25
	San Francisco	21
	San Diego	28
	Santa Ana	26
	Stockton	16
John Wayne/Orange (Santa Ana)	Burbank	4
	Fresno	26
	Long Beach	2