



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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RAMON J. HIRSIG
Executive Director

December 16, 2005

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

No. 2005/080

**REPRESENTATIVE PERIODS FOR THE 2006 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 Code of Regulations, the State Board of Equalization designates the following representative periods for use in assessing the aircraft of the captioned carriers as of January 1, 2006:

SCHEDULED ACTIVITY

For aircraft of a type which were controlled on 12:01 a.m. January 1, 2006 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 which begin and are in effect as of 12:01 a.m. on Sunday, January 15, 2006. 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 that specified date and time, regardless of any changes to the schedule that may be planned and/or implemented during the ensuing week. The seven-day period to be used for reporting purposes begins at 12:01 a.m. on Sunday, January 15, 2006, and runs through 12:00 a.m. (midnight) on Saturday, January 21, 2006.

NONSCHEDULED ACTIVITY

For aircraft of a type which were controlled on 12:01 a.m. January 1, 2006 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 January 1, 2005 through December 31, 2005, if the aircraft was first used by the reporting carrier in revenue service on or before January 1, 2005, 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 January 1, 2005 through December 31, 2005, and ending with December 31, 2005, if that first use occurred between January 1, 2005 and November 1, 2005.

- (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 February 28, 2006 if that first use or control occurred after October 31, 2005. This paragraph is not applicable if the first control of the aircraft occurred after 12:01 a.m. January 1, 2006.
- (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.

A separate flight-and-ground-time factor and arrival-and-departure factor must be computed for each type of aircraft. The separate types for the 2006 lien date are designated below:

- (1) Helicopters–All
- (2) Piston-powered fixed wing–All
- (3) Turboprop-powered fixed wing. Each make and model designation is its own type. Due to the variety of aircraft that may be in use, it is not possible to list all types. Examples of separate types are:

BAe31	DHC-6	EMB-120	HS748	Metro V
BAe41	DHC-7	F-27	Metro	Metro 25
Beech 99	DHC-7	F-50	Metro II	Nord 262
Beech 1300	EMB-100	FH-227	Metro III	Shorts 360
Beech 1900	EMB-100	HP137	Metro IV	Shorts Skyvan

- (4) Turbojet and Turbofan-powered fixed wing. Each make and model aircraft is its own type. Examples of types are:

AIRBUS				
A300-B1	A300-F4-200	A320-200	A321-112	A340-311
A300-B2-100	A300-F4-600R	A320-200C	A330-301	A340-312
A300-B2-200	A310-200	A320-200F	A330-321	A340-313
A300-B4-100	A310-200F	A320-211	A330-322	
A300-B4-200	A310-300	A320-212	A330-342	
A300-B4-600	A319-112	A320-232	A340-211	
A300-B4-600R	A320-100	A321-111	A340-212	

BOEING					
707-100	737-100	747-200	747-400	757-200M	767-300ER
707-200	737-300	747-200C	747-400D	757-200PF	777-100
707-300	737-400	747-200F	747-400F	767-200	777-200A
720	737-500	747-300	747-400M	767-200ER	777-200B
727-100	747-100	747-300M	747SP	767-200MR	777-200C
727-200	747-100C	747-300SR	757-200	767-300	777-300

FOKKER				
F28 MK 1000	F28 MK 2000	F28 MK 3000	F28 MK 4000	F28 MK 5000
F28 MK 6000	F100			

LOCKHEED				
L-1011-1	L-1011-50	L-1011-100	L-1011-200	L-1011-250
L-1011-500				

MCDONNELL DOUGLAS				
DC-8-20,30,40	DC-8,50,54,55	DC-8-61	DC-8-62	DC-8-63
DC-8-71	DC-8-72	DC-8-73	DC-9-10,15	DC-9-20
DC-9-30	DC-9-40	DC-9-50	MD-80	MD-81
MD-82	MD-83	MD-83	MD-88	MD-90
DC-10-10	DC-10-30	DC-10-40	MD-11	

If for any reason it is necessary for a carrier to combine any types listed above or to report additional types, an explanation must be included with the property statement of every assessor to whom the carrier reports. The types must be reported uniformly to every such assessor. Additionally, air carriers must indicate on the property statement or an attachment to the property statement those certificated aircraft which qualify for exemption pursuant to Property Tax Rule 138.

Enclosed are tables of standard flight times for jet aircraft. For interstate flights, use the times provided in tables. The standard flight times for intrastate flights are provided as a tool for assessor's use only. **When completing Form 570-1-S, Flight Detail Jet Engine Types Only (columns G and H), carriers are to report intrastate flight times as per flight schedule.**

If you have any questions, please contact Lloyd B Allred of our Technical Services Unit at 916-324-7361.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:ja
Enclosure

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

INTERSTATE

FROM:	TO:	STANDARD TIME IN MINUTES:
Arcata	Medford	23
Bakersfield	Las Vegas	30
	Phoenix	40
	Salt Lake City	28
Blythe	Yuma	12
Burbank-Hollywood	Detroit	30
	Honolulu	10
	Las Vegas	40
	Louisville	32
	Phoenix	38
	Pittsburgh	28
	Portland	79
	Salt Lake City	29
	Seattle	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 (Santa Ana)	Aspen	37
	Boston	25
	Chicago	31
	Dallas-Ft. Worth	33

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
John Wayne/Orange (Santa Ana)	Denver	36
	Honolulu	5
	Houston	26
	Indianapolis	27
	Kansas City	28
	Las Vegas	42
	Louisville	31
	Memphis	29
	Minneapolis/St. Paul	26
	Phoenix	34
	Pittsburgh	28
	Portland	88
	Reno	63
	Salt Lake City	34
	Seattle	67
Sun Valley	59	
Long Beach	Chicago	31
	Dallas	31
	Denver	34
	Des Moines	29
	Fargo	38
	Las Vegas	42
	Louisville	31
	Phoenix	37
	Portland	86
	Rockford	29
Seattle	65	
Los Angeles	Acapulco	25
	Albuquerque	41
	Anchorage	55
	Atlanta	34
	Auckland	10
	Baltimore	31
	Birmingham	36
	Bogota	24
	Boise	40
	Boston	32
	Calgary/Alberta	40
	Chicago	36

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Los Angeles	Cincinnati	34
	Cleveland	34
	Columbus	34
	Dallas/Ft. Worth	36
	Dayton	33
	Denver	37
	Des Moines	33
	Detroit	33
	Edmonton	41
	El Paso/Juarez	36
	Guadalajara	25
	Guatamala	27
	Hartford	31
	Hilo	10
	Honolulu	10
	Houston	33
	Huntsville	34
	Indianapolis	34
	Kansas City	35
	Las Vegas	50
	Lima	22
	London	30
	Louisville	31
	Memphis	36
	Mexico City	24
	Miami/Ft. Lauderdale	32
	Milwaukee	33
	Minneapolis	32
	New Orleans	33
	New York	34
	Newark	34
	Oklahoma City	35
	Omaha	35
	Philadelphia	35
	Phoenix	43
	Pittsburgh	33
	Portland	89
	Reno	64
	St. Louis	35
	Salt Lake City	37
	San Antonio	33

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Los Angeles	Santiago	21
	Seattle	68
	Spokane	43
	Tahiti	10
	Tampa/St. Petersburg	32
	Tokyo	10
	Toronto	35
	Tucson	40
	Tulsa	36
	Vancouver, B.C.	70
	Washington, D.C.	35
	Wichita	35
	Oakland	Chicago
Columbia		29
Dallas/Ft. Worth		39
Denver		25
Des Moines		23
Honolulu		5
Kansas City		21
Las Vegas		60
Louisville		25
Memphis		31
New York		23
Philadelphia		23
Phoenix		74
Portland		48
Reno		34
Rockford		23
Salt Lake City	25	
Seattle	44	
Ontario	Albuquerque	31
	Alexandria	23
	Anchorage	70
	Atlanta	22
	Boise	40
	Boston	23
	Cherry Point	24
	Chicago	23
	Colorado Springs	23

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Ontario	Columbia	23
	Columbus	22
	Dallas/Ft. Worth	22
	Denver	23
	Des Moines	23
	Detroit	23
	Everett	66
	Fayetteville	30
	Fort Benning	22
	Grand Junction	22
	Honolulu	14
	Houston	22
	Indianapolis	25
	Kahului	22
	Kailua/Kona	14
	Knoxville	22
	Las Vegas	36
	Louisville	23
	Maui	22
	Memphis	26
	Minneapolis	24
	Oklahoma City	29
	Orlando	22
	Philadelphia	22
	Phoenix	31
	Portland	80
	Reno	34
	Rockford	23
	St. Louis	23
	Salina	22
	Salt Lake City	25
	San Antonio	22
	Savannah	22
Seattle	66	
Spokane	29	
Tulsa	30	
Palm Springs	Chicago	20
	Dallas/Ft. Worth	18
	Las Vegas	33
	Phoenix	30

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Palm Springs	Portland	65
	Seattle	60
	Tucson	20
	Vancouver, B.C.	62
Palmdale	Las Vegas	43
	Phoenix	40
Redding	Klamath Falls	24
Sacramento	Chicago	12
	Dallas/Ft. Worth	24
	Denver	13
	Eugene	40
	Honolulu	12
	Las Vegas	47
	Louisville	13
	Memphis	28
	Omaha	12
	Phoenix	47
	Portland	36
	Reno	31
	Rockford	12
Salt Lake City	13	
Seattle	36	
San Diego	Albuquerque	29
	Austin	18
	Charlotte	19
	Chicago	23
	Dallas	21
	Dayton	21
	Denver	29
	Honolulu	5
	Houston	16
	Kahului, HI	5
	Kansas City, MO	22
	Las Vegas	44
Louisville	29	
Memphis	21	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
San Diego	Minneapolis	26
	Mexico City	5
	New Orleans	19
	New York	19
	Nashville	20
	Philadelphia	21
	Phoenix	29
	Pittsburgh	29
	Reno	68
	St. Louis	22
	San Antonio	18
	Seattle	70
	Tucson	19
Washington, D.C.	23	
San Francisco	Albuquerque	45
	Atlanta	36
	Baltimore	29
	Boise	39
	Boston	26
	Chicago	28
	Cleveland	28
	Dallas/Ft. Worth	37
	Denver	34
	Detroit	27
	Eugene	56
	Hilo	10
	Hong Kong	10
	Honolulu	10
	Houston	49
	Kansas City	32
	Las Vegas	66
	London	29
	Medford	63
	Miami	49
	Milwaukee	28
	Minneapolis	28
	New Orleans	49
	New York	28
	Newark	28
	Oklahoma City	36

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
San Francisco	Omaha	30
	Pasco	53
	Philadelphia	28
	Phoenix	79
	Pittsburgh	28
	Portland	54
	Reno	48
	St. Louis	33
	San Antonio	51
	Salt Lake City	32
	Seattle	51
	Spokane	54
	Tampa	46
	Tokyo	10
	Toronto	26
	Tucson	73
	Vancouver, B.C.	50
Washington, D.C.	30	
San Jose	Atlanta	31
	Chicago	23
	Columbia	31
	Dallas	36
	Dayton	25
	Denver	25
	Guatemala	47
	Honolulu	5
	Las Vegas	57
	Louisville	25
	Memphis	37
	Miami	36
	Oklahoma City	37
	Panama City	45
	Phoenix	61
	Portland	41
	Reno	38
Rockford	23	
St. Louis	26	
Salt Lake City	24	
Seattle	42	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
San Luis Obispo	Las Vegas	43
	Phoenix	50
Santa Barbara	Las Vegas	44
	Phoenix	41
Stockton	Twin Falls	15
Travis AFB	Anchorage	30
	Cold Bay	30
	Dover	21
	Honolulu	6
	Houston	36
	Japan	13
	Las Vegas	47
	New York	18
	Shemya	15
	Tacoma	36
Tulsa	27	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

INTRASTATE

FROM:	TO:	STANDARD TIME IN MINUTES:
Arcata	Crescent City	12
	San Francisco	26
Bakersfield	Los Angeles	17
	San Jose	23
	San Francisco	27
	San Luis Obispo	17
	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

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTRASTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
John Wayne/Orange (Santa Ana)	Burbank	4
	Fresno	26
	Long Beach	2
	Los Angeles	3
	Monterey	30
	Oakland	36
	Ontario	5
	Palm Springs	12
	Sacramento	34
	San Diego	12
	San Francisco	32
San Jose	30	
Santa Barbara	19	
Long Beach	Oakland	30
	San Francisco	30
	San Jose	30
	Santa Ana	2
Los Angeles	Bakersfield	17
	Burbank	9
	Fresno	24
	Long Beach	7
	Monterey	27
	Oakland	30
	Ontario	10
	Palm Springs	19
	Palmdale	15
	Sacramento	32
	San Diego	17
	San Francisco	33
	San Jose	30
	Santa Ana	3
Santa Barbara	16	
Santa Maria	27	
Stockton	27	
Merced	Modesto	8
	San Francisco	15

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTRASTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Modesto	Merced	8
	Stockton	6
	San Francisco	14
Monterey	Santa Ana	30
Oakland	Burbank	28
	Fresno	34
	Long Beach	30
	Los Angeles	30
	Ontario	36
	Sacramento	15
	San Francisco	9
	San Diego	35
	San Jose	10
	Santa Ana	35
Travis AFB	15	
Ontario	Burbank	12
	Bakersfield	16
	Fresno	25
	Los Angeles	10
	Oakland	36
	Ontario	5
	Palm Springs	12
	Sacramento	32
	San Diego	13
	San Francisco	32
	San Jose	27
	Santa Barbara	16
Santa Maria	19	
Palm Springs	Los Angeles	19
	Ontario	12
	San Diego	15
	San Francisco	37
	Santa Ana	12
Redding	Chico	11

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

**INTRASTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Sacramento	Burbank	30
	Fresno	19
	Los Angeles	32
	Oakland	15
	Ontario	33
	San Diego	35
	San Francisco	16
	San Jose	15
San Diego	Burbank	18
	Fresno	28
	Los Angeles	17
	Oakland	35
	Ontario	13
	Sacramento	35
	San Francisco	37
	San Jose	32
	Santa Ana	12
San Francisco	Arcata	26
	Bakersfield	27
	Burbank	28
	Chico	20
	Fresno	21
	Long Beach	30
	Los Angeles	33
	Merced	15
	Modesto	14
	Monterey	15
	Oakland	9
	Ontario	32
	Palm Springs	37
	Redding	22
	Sacramento	16
	San Diego	37
	San Jose	13
	Santa Ana	30
	Santa Barbara	26
	Stockton	14
Visalia	20	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2006

INTRASTATE
(Continued)

FROM:	TO:	STANDARD TIME IN MINUTES:
San Jose	Bakersfield	23
	Burbank	26
	Long Beach	30
	Los Angeles	30
	Oakland	10
	Sacramento	15
	San Diego	32
	San Francisco	13
	Santa Ana	30
Santa Barbara	Bakersfield	13
	Los Angeles	16
	San Francisco	26
	Santa Ana	19
Stockton	Fresno	16
	Los Angeles	27
	San Francisco	14
Visalia	Bakersfield	10
	San Francisco	20