



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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No. 2013/037

July 31, 2013

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

CANCELLATION OF PROJECT TO REVIEW  
REPRESENTATIVE PERIOD FOR CERTIFICATED AIR CARRIERS  
AND SCHEDULED AIR TAXI OPERATORS

In Letter To Assessors 2013/019, State Board of Equalization (BOE) staff initiated an interested parties process to review the representative period for certificated air carriers and scheduled air taxi operators based on discussions that occurred at California Assessors' Association Aircraft Subcommittee meetings. Revenue and Taxation Code section 1153 and Property Tax Rule 202 require that the BOE annually designate the representative period to be used by all assessors in assessing the aircraft of each carrier for the forthcoming tax year.

After reviewing the comments submitted by interested parties, staff has determined that there is no compelling reason to change the representative period from the long-standing week in January each year. Therefore, the interested parties process for this review has been concluded.

If you have any questions regarding this issue, you may contact Ms. Sherrie Kinkle at 1-916-274-3363 or at [skinkle@boe.ca.gov](mailto:skinkle@boe.ca.gov).

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

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