



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Executive Director

**STATE BOARD OF EQUALIZATION
INTERESTED PARTIES MEETING
Certificated Aircraft Representative Period
450 N Street, Room 122, Sacramento
April 5, 2018 9:30 a.m. – 12:00 noon
NOTICE AND AGENDA**

Thursday, April 5, 2018

Staff of the State Board of Equalization (BOE) will hold an interested parties meeting to discuss a possible change to the representative period for certificated air carriers and scheduled air taxi operators for the 2019 tax year. The objective of this meeting is to continue discussions regarding a possible transition to a 365-day representative period based on data derived from each carrier's activity in the prior year.

To facilitate analysis and discussion, BOE staff requested and received data samples from each participating vendor under a common set of parameters. The data samples cover the nine-day period beginning Saturday, January 7, 2017, and ending Sunday, January 15, 2017. This period includes the 2017 seven day representative period, plus the day before and the day after. If you wish to receive the data sample files, please send a request via email to john.louden@boe.ca.gov.

Background

The Board is required by law, after consulting with county assessors, to designate annually the representative period to be used by all assessors in assessing the aircraft of each carrier for the forthcoming tax year.¹ The purpose of a representative period is to obtain air carrier operational data that can reasonably be expected to reflect the average activity of the carrier for the ensuing tax year. For the 2019 tax year, the Board requested that staff conduct the interested parties process to analyze issues related to a possible change to a 365-day representative period and report back to the Board with that analysis by July 2018.²

¹ Revenue and Taxation Code [section 1153](#) and [Property Tax Rule 202](#) (Title 18, Public Revenues, California Code of Regulations).

² For the 2018 tax year, the Board has designated the representative period as the seven-day period beginning Sunday, January 14, 2018, and ending Saturday, January 20, 2018. Refer to [Letter To Assessors No. 2018/004](#), *Representative Periods for the 2018 Tax Year for Certificated Air Carriers and Scheduled Air Taxi Operators*.

Contact Person

If you expect to attend the meeting, please contact Mr. John Louden at john.louden@boe.ca.gov or 1-916-274-3445. If you would like to participate by teleconference, dial **1-888-822-7517**. The participant pass code is 8467007.

If you would like to provide input for discussion prior to the meeting, please submit your written suggestions via email to Mr. Louden by **March 28, 2018** for consideration. The meeting location is accessible to people with disabilities. Please contact Mr. Louden if you require special assistance.

This notice and related information are available on the BOE website at <http://www.boe.ca.gov/proptaxes/rpc.htm>. and www.boe.ca.gov/meetings/boardcomm.htm.

Sincerely,

/s/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

DY:jl
Enclosure

**CERTIFICATED AIRCRAFT REPRESENTATIVE PERIOD
INTERESTED PARTIES MEETING AGENDA
Thursday, April 5, 2018, 9:30 a.m. – 12 noon
Room 122, 450 N Street, Sacramento CA 95814**

1. Introduction

2. Overview and Background

3. Discussion
 - a) Assessor Comments

 - b) Airline Industry Comments

 - c) Other Interested Parties Comments

4. Next Steps

5. Conclusion