



BOARD OF EQUALIZATION

## PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE JEROME E. HORTON, COMMITTEE CHAIR  
450 N STREET, SACRAMENTO

JANUARY 25, 2017 - 9:00 A.M.

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### ACTION ITEMS

#### Agenda Item No: 1

**Title:** Aircraft Representative Period

**Issue:**

What period should the Board adopt as the representative period for the 2017 tax year for the assessment of aircraft operated by certificated air carriers?

#### Committee Discussion:

Committee Chair Horton opened the Committee meeting by introducing the agenda item and asked staff to give a report on the item.

David Yeung, Chief, County-Assessed Properties Division, gave the Committee an overview of the Board's mandate to designate a representative period for the assessment of aircraft operated by certificated air carriers. Mr. Yeung described the three alternative representative periods presented in Issue Paper 16-12.

Presentations were made in favor of Alternative 1 by:

Honorable Richard Benson, President, California Assessors' Association; Marin County Assessor

Honorable Ron Thomsen, Chair, California Assessors' Association Airline Assessment Committee; Alameda County Assessor

Neil Najjar, Supervising Appraiser Major Properties Division, Los Angeles County Assessor's Office

Brian Donnelly, Director, Major Appraisals, Los Angeles County Assessor's Office

Presentations were made in favor of Alternative 3 by:

Eric Miethke, Nielsen, Merksamer, Parrinello, Gross & Leoni, Counsel for Airlines for America

Joe Lang, Advocate Airlines for America

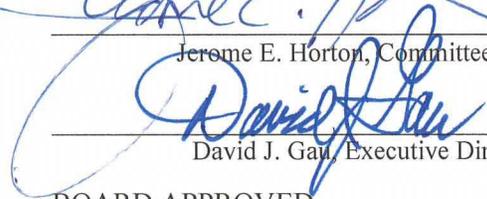
Kathryn Rees, Southwest Airlines

John O'Malley, Delta Airlines

**Committee Action:**

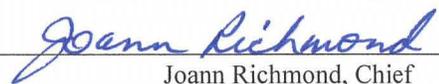
Member Harkey made a motion to recommend adoption of Alternative 3—January 8, 2017 through January 14, 2017 as the representative period—as presented in Issue Paper 16-12. The motion was seconded by Member Runner. Members Horton, Harkey, and Runner voted in favor of the motion, and Member Ma and Deputy Controller Stowers voted against the motion.

Approved:   
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Jerome E. Horton, Committee Chair

  
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David J. Gau, Executive Director

BOARD APPROVED

At the *1-25-17* Board Meeting

  
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Joann Richmond, Chief  
Board Proceedings Division