

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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> JOHN CHIANG State Controller

CYNTHIA BRIDGES Executive Director No. 2013/064

December 27, 2013

TO COUNTY ASSESSORS:

REPRESENTATIVE PERIODS FOR THE 2014 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 Property Tax Rule 202,¹ the State Board of Equalization designates the following representative periods for use in assessing the aircraft of the captioned carriers as of January 1, 2014:

Scheduled Activity

For aircraft of a type which were controlled on 12:01 a.m. January 1, 2014 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 5, 2014. 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 representative period to be used for reporting purposes begins at 12:01 a.m. on Sunday, January 5, 2014, and ends at 12:00 a.m. (midnight) on Saturday, January 11, 2014. For cargo carriers, the representative period is the twelve-month period from January 1, 2013 through December 31, 2013.

Nonscheduled Activity

For aircraft of a type, which were controlled on 12:01 a.m. January 1, 2014 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, 2013 through December 31, 2013 if the aircraft was first used by the reporting carrier in revenue service on or before January 1, 2013, 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, 2013 through December 31, 2013, and ending with December 31, 2013 if that first use occurred between January 1, 2013 and November 1, 2013.

¹ All references to Rules are Property Tax Rules from Title 18, Public Revenues, California Code of Regulations.

- (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, 2014 if that first use or control occurred after October 31, 2013. This paragraph is not applicable if the first control of the aircraft occurred after 12:01 a.m. January 1, 2014.
- (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 2014 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	E-190/195	HS748	Metro V
BAe41	DHC-7	F-50	Metro	Metro 25
Beech B99	EMB-120	F-70	Metro II	Nord 262
Beech 1300	EMB-121	FH-227	Metro III	Shorts 360
Beech 1900	E-170/175	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-B2-100	A300-F4-200	A320-200	A321-112	A340-311
A300-B2-200	A300-F4-600R	A320-200C	A330-301	A340-312
A300-B2-300	A310-200	A320-200F	A330-321	A340-313
A300-B4-100	A310-200F	A320-211	A330-322	A340-500
A300-B4-200	A310-300	A320-212	A330-342	A340-600
A300-B4-600	A319-112	A320-232	A340-211	
A300-B4-600R	A320-100	A321-111	A340-212	

BOEING					
727-100	737-600	747-100	747-400D	757-200M	767-400ER
727-200	737-700	747-200	747-400F	757-300	777-200
737-200	737-800	747-300	747-400M	767-200	777-200ER
737-300	737-900	747-300M	747-SP	767-200ER	777-300
737-400	737-900ER	747-300SR	757-200	767-300	777-300ER
737-500	747-8	747-400	757-200F	767-300ER	787-8

Lockheed				
L-1011-100	L-1011-200	L-1011-100	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	MD-95

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. 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 assessors' use only. When completing BOE-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 our County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David J. Gau

David J. Gau Deputy Director Property and Special Taxes Department

DJG:sk Enclosure

INTERSTATE

FROM:	то:	STANDARD TIME IN MINUTES:
Arcata (JAR)	Medford	23
	Portland	12
	Seattle	12
Bakersfield (BFL)	Denver	21
	Las Vegas	30
	Phoenix	40
	Salt Lake City	28
Blythe (BLH)	Yuma	12
Burbank (BUR)	Detroit	30
(Bob Hope)	Honolulu, Oahu	10
	Las Vegas	40
	Louisville	32
	Phoenix	38
	Pittsburgh	28
	Portland	79
	Salt Lake City	29
	Seattle	57
Concord (CCR)	Albuquerque	39
	Detroit	21
	Indianapolis	26
	Las Vegas	60
	Los Cabos, Baja CA, MX	77
	Minneapolis	22
	Phoenix	73
	Pittsburgh	22
	Tucson	67
Crescent City (CEC)	North Bend	5
El Centro (IPL)	Yuma	16
Fresno (FAT)	Dallas/ Ft. Worth	21
•	Denver	19
	Las Vegas	41
	Phoenix	43
	Portland	59
	Reno	20

FROM:	то:	STANDARD TIME IN MINUTES:
Fresno (FAT)	Salt Lake City	16
	Seattle	57
John Wayne (SNA)	Aspen	37
(Orange-Santa Ana)	Boston	25
	Chicago	31
	Dallas-Ft. Worth	33
	Atlanta	27
	Austin	26
	Cincinnati/North KY	28
	Dallas/Fort Worth	28
	Denver	36
	Honolulu, Oahu	5
	Houston	26
	Indianapolis	27
	Kansas City	28
	Kahului, Maui	5
	Kona, Hawaii	5
	Las Vegas	42
	Lihue, Kauai	5
	Louisville	31
	Memphis	29
	Minneapolis/St. Paul	26
	Newark	27
	Phoenix	34
	Pittsburgh	28
	Portland	88
	Reno	63
	Salt Lake City	34
	Seattle	67
	St. Louis	27
	Sun Valley	59
Long Beach (LGB)	Albuquerque	31
_	Boston	25
	Chicago	31
	Dallas	31
	Denver	34
	Des Moines	29
	Fargo	38

FROM:	TO:	STANDARD TIME IN MINUTES:
Long Beach (LGB)	Ft. Lauderdale	25
- 6	Honolulu, Oahu	5
	Las Vegas	42
	Louisville	31
	Memphis	27
	New York	26
	Phoenix	37
	Portland	86
	Reno	57
	Rockford	29
	Salt Lake City	28
	Seattle	65
	Washington, D.C.	26
	Wilmington, OH	27
Los Angeles (LAX)	Acapulco, MX	25
Zos i ingeles (Zi ii i)	Albuquerque	41
	Amsterdam, NE	23
	Anchorage	55
	Atlanta	34
	Auckland, NZ	10
	Baltimore	31
	Birmingham	36
	Bogota, CO	24
	Boise	40
	Boston	32
	Calgary/Alberta	40
	Charleston	28
	Cherry Point MCAS	29
	Chicago	36
	Cincinnati	34
	Cleveland	34
	Columbus	34
	Dallas/Ft. Worth	36
	Dayton	33
	Denver	37
	Des Moines	33
	Detroit	33
	Dover AFB	27
	Edmonton	41

FROM:	TO:	STANDARD TIME IN MINUTES:
Los Angeles (LAX)	El Paso/Juarez	36
	Fort Bliss (Biggs AFB)	36
	Goose Bay, CN	24
	Guadalajara, MX	25
	Guatemala	27
	Hartford	31
	Havana, Cuba	29
	Hilo, Hawaii	10
	Hong Kong	19
	Honolulu, Oahu	10
	Houston	33
	Huntsville	34
	Inchon, Korea	27
	Indianapolis	34
	Kansas City	35
	Las Vegas	50
	Lima	22
	London, UK	30
	Louisville	31
	Memphis	36
	Mexico City. MX	24
	Miami/Ft. Lauderdale	32
	Milwaukee	33
	Minneapolis	32
	New Orleans	33
	New York	34
	Newark	34
	Norfolk NAS	28
	Oklahoma City	35
	Omaha	35
	Orlando	29
	Osaka, Japan	15
	Philadelphia	35
	Phoenix	43
	Pittsburgh	33
	Portland	89
	Reno	64
	St. Louis	35
	Salt Lake City	37
	San Antonio	33

FROM:	то:	STANDARD TIME IN MINUTES:
Los Angeles (LAX)	Santiago, Chile	21
C , ,	Seattle	68
	Shanghai, China	22
	Sigonella Air Base, Italy	27
	Spokane	43
	Tahiti	10
	Tampa/St. Petersburg	32
	Tokyo, Japan	10
	Toronto, CN	35
	Tucson	40
	Tulsa	36
	Vancouver, B.C., CN	70
	Washington, D.C.	35
	Wichita	35
Monterey (MRY)	Denver	29
Wonterey (WIK1)	Phoenix	65
	FIIOCIIIX	03
Oakland (OAK)	Baltimore	19
	Chicago	23
	Cleveland	21
	Columbia	29
	Dallas/Ft. Worth	39
	Denver	25
	Des Moines	23
	Detroit	21
	Honolulu, Oahu	5
	Houston	39
	Kansas City	23
	Las Vegas	60
	Louisville, KY	25
	Memphis	31
	Milwaukee	23
	Minneapolis/St. Paul	20
	New York	23
	Newark	21
	Philadelphia	23
	Phoenix	74
	Portland	48
	Reno	34

FROM:	то:	STANDARD TIME IN MINUTES:
Oakland (OAK)	Rockford	23
	Salt Lake City	25
	Seattle	44
Ontario (ONT)	Albuquerque	31
	Alexandria	23
	Anchorage	70
	Atlanta	22
	Baltimore	23
	Boise	40
	Boston	23
	Bristol	25
	Cherry Point MCAS	24
	Chicago	23
	Colorado Springs	23
	Columbia	23
	Columbus	22
	Dallas/Ft. Worth	22
	Denver	23
	Des Moines	23
	Detroit	23
	Dover AFB	22
	Everett	66
	Farmington, NM	25
	Fayetteville	30
	Fort Benning, GA	22
	Gander, NL, CN	20
	Grand Junction	22
	Halifax, NS, CN	20
	Honolulu, Oahu	14
	Houston	22
	Indianapolis	25
	Kahului, Maui	22
	Kailua/Kona, Hawaii	14
	Kansas City	26
	Kingman, AZ	32
	Knoxville	22
	Las Vegas	36
	Louisville, KY	23
	Memphis	26

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FROM:	то:	STANDARD TIME IN MINUTES:
Ontario (ONT)	Minneapolis	24
01(1)	Nashville	25
	Oklahoma City	29
	Orlando	22
	Philadelphia	22
	Phoenix	31
	Portland	80
	Prescott, AZ	30
	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 (PSP)	Bellingham, WA	36
	Calgary, AB, CN	22
	Chicago	20
	Dallas/Ft. Worth	18
	Denver	18
	Edmonton, AB, CN	21
	Las Vegas	33
	Houston	17
	Minneapolis	17
	Phoenix	30
	Portland	65
	Salt Lake City	19
	Seattle	60
	Tucson	20
	Vancouver, B.C., CN	62
Palmdale (WJF)	Las Vegas	43
	Phoenix	40
Redding (RDD)	Klamath Falls	24
	Portland	22

FROM:	то:	STANDARD TIME IN MINUTES:
Sacramento (SMF)	Albuquerque	21
	Atlanta	13
	Boise	19
	Chicago	12
	Colorado Springs	13
	Dallas/Ft. Worth	24
	Denver	13
	Eugene	40
	Honolulu	12
	Houston	21
	Kansas City	12
	Kahului, Maui	14
	Las Vegas	47
	Louisville	13
	Minneapolis	14
	Memphis	28
	New York	12
	Newark	12
	Oklahoma City	14
	Omaha	12
	Phoenix	47
	Portland	36
	Reno	13
	Rockford	12
	Salt Lake City	13
	San Antonio	23
	Seattle	36
	Spokane	32
	Tulsa	14
	Tucson	37
	Washington, DC	10
Sacramento Mather (MHR)	Louisville	11
	Philadelphia	10
	Reno	13
San Diego (SAN)	Albuquerque	29
	Austin	18
	Charlotte	19
	Chicago	23

FROM:	TO:	STANDARD TIME IN MINUTES:
San Diego (SAN)	Dallas	21
	Dayton	21
	Denver	29
	El Paso	24
	Honolulu, Oahu	5
	Houston	16
	Kahului, Maui	5
	Kansas City	22
	Las Vegas	44
	Louisville	29
	Memphis	21
	Milwaukee	29
	Minneapolis	26
	Mexico City, MX	5
	Nashville	20
	New Orleans	19
	New York	19
	Newark	22
	Philadelphia	21
	Phoenix	29
	Pittsburgh	29
	Reno	68
	St. Louis	22
	San Antonio	18
	Seattle	70
	Tucson	19
	Washington, D.C.	24
San Francisco (SFO)	Albuquerque	45
	Atlanta	36
	Baltimore	29
	Boise	39
	Boston	26
	Chicago	28
	Cleveland	28
	Dallas/Ft. Worth	37
	Denver	34
	Detroit	20
	Eugene	56
	Fort Lauderdale	32

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FROM:	TO:	STANDARD TIME IN MINUTES:
San Francisco (SFO)	Hilo, Hawaii	10
Suit Francisco (SFO)	Hong Kong	10
	Honolulu	10
	Houston	49
	Kansas City	32
	Las Vegas	66
	London	29
	Medford	63
	Miami	49
	Milwaukee	28
	Minneapolis/St. Paul	21
	New Orleans	49
	New York	28
	Newark	28
	Oklahoma City	36
	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 (BFI)	37
	Seattle (SEA)	37
	Spokane	50
	Tampa	46
	Tokyo, Japan	10
	Toronto, ON, CN	26
	Tucson	73
	Vancouver, B.C., CN	50
	Washington, D.C.	30
San Jose (SJC)	Atlanta	31
(Norman Y. Mineta)	Austin	38
,	Boise	28
	Chicago	23
	Columbia	31

FROM:	TO:	STANDARD TIME IN MINUTES:
San Jose (SJC)	Dallas	36
(Norman Y. Mineta)	Dayton	25
	Denver	25
	Guatemala	47
	Honolulu, Oahu	5
	Houston	35
	Las Vegas	57
	Louisville	25
	Memphis	37
	Miami	36
	Minneapolis	20
	New York (JFK)	20
	Newark	22
	Oklahoma City	37
	Panama City	45
	Phoenix	61
	Portland	41
	Reno	38
	Rockford	23
	St. Louis	26
	Salt Lake City	24
	Seattle	42
San Luis Obispo (SBP)	Las Vegas	43
	Phoenix	50
	Salt Lake City	33
a (a 1)		40
Santa Barbara (SBA)	Dallas/Ft. Worth	40
	Denver	32
	Las Vegas	44
	Phoenix	41
	Portland	79
	Salt Lake City	33
	Seattle	77
Santa Maria (SMX)	Las Vegas	47

FROM:	TO:	STANDARD TIME IN MINUTES:
Santa Rosa (STS)	Las Vegas	54
(Charles M. Schultz)	Portland	51
,	Seattle	51
Stockton (SCK)	Las Vegas	60
, ,	Phoenix	42
	Twin Falls	15
Travis AFB (SUU)	Anchorage	30
` ,	Cold Bay	30
	Dover	21
	Honolulu, Oahu	6
	Houston	36
	Tokyo, Japan	13
	Las Vegas	47
	New York	18
	Shemya AFB	15
	Tacoma	36
	Tulsa	27
Victorville (VCV)	Austin	22
SCLA	Chicago	16
	Fayetteville (Pope AFB)	20
	Fort Benning (Columbus)	21
	Fort Bliss (El Paso)	23
	Fort Campbell	15
	(Hopkinsville)	
	Houston	22
	Savannah	19
	Tacoma (Mc Chord Field)	28

INTRASTATE

FROM:	TO:	STANDARD TIME IN MINUTES:
Arcata (JAR)	Crescent City San Francisco	12 26
Bakersfield (BFL)	Los Angeles San Jose San Francisco San Luis Obispo Santa Barbara Visalia	17 23 27 17 13 10
Blythe (BLH)	El Centro	16
Burbank (BUR) (Bob Hope)	Los Angeles Oakland Ontario Sacramento San Diego San Francisco San Jose Santa Ana	9 28 12 30 18 28 26 5
Chico (CIC)	Redding San Francisco	11 20
Concord (CCR) (Buchanan Field) Crescent City (CEC)	Los Angeles San Diego Arcata	34 38
El Centro (IPL)	Blythe	16
Fresno (FAT)	Los Angeles Ontario San Francisco San Diego Santa Ana Stockton	24 25 21 28 26 16

FROM:	то:	STANDARD TIME IN MINUTES:
John Wayne (SNA)	Burbank	5
(Orange-Santa Ana)	Fresno	26
	Long Beach	5
	Los Angeles	5
	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 (LGB)	Oakland	30
, ,	San Francisco	30
	San Jose	30
	Santa Ana	5
Los Angeles (LAX)	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	5
	Santa Barbara	16
	Santa Maria	27
	Stockton	27
Merced (MCE)	Modesto	8
	San Francisco	15

FROM:	TO:	STANDARD TIME IN MINUTES:
Modesto (MOD)	Merced	8
,	Stockton	6
	San Francisco	14
Monterey (MRY)	Orange-Santa Ana (John Wayne)	30
Oakland (OAK)	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 (ONT)	Burbank	12
	Bakersfield	16
	Fresno	25
	Los Angeles	10
	Merced	33
	Oakland	36
	Ontario	5
	Palm Springs	12
	Sacramento	32
	San Diego	13
	San Francisco	32
	San Jose	27
	Santa Barbara	16
	Santa Maria	19
	Visalia	27

FROM:	TO:	STANDARD TIME IN MINUTES:
T KOM.	10.	n win to 125.
Palm Springs (PSP)	Los Angeles	19
	Ontario	12
	San Diego	15
	San Francisco	37
	Santa Ana	12
Redding (RDD)	Chico	11
Sacramento (SMF)	Burbank	30
	Fresno	19
	Los Angeles	32
	Oakland	15
	Ontario	33
	San Diego	35
	San Francisco	16
	San Jose	15
	Santa Barbara	35
San Diego (SAN)	Burbank	18
	Fresno	28
	Los Angeles	17
	Oakland	35
	Ontario	13
	Sacramento	35
	San Francisco	37
	San Jose	32
	Santa Ana	12

FROM:	то:	STANDARD TIME IN MINUTES:
San Francisco (SFO)	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
San Jose (SJC)	Bakersfield	23
(Norman Y. Mineta)	Burbank	26
	Long Beach	30
	Los Angeles	30
	Oakland	10
	Sacramento	15
	San Diego	32
	San Francisco	13
	Santa Barbara	29
	Ontario	34
	Orange Co. (Wayne)	35

FROM:	TO:	STANDARD TIME IN MINUTES:
Santa Barbara (SBA)	Bakersfield	13
	Los Angeles	16
	Sacramento	28
	San Francisco	26
	Santa Ana	19
	San Jose	23
Stockton (SCK)	Fresno	16
,	Los Angeles	27
	San Francisco	14
Visalia (VIS)	Bakersfield	10
,	San Francisco	20