



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
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BETTY T. YEE
 State Controller

DEAN R. KINNEE
 Executive Director

No. 2018/066

December 28, 2018

TO COUNTY ASSESSORS:

**REPRESENTATIVE PERIODS FOR THE 2019 TAX YEAR FOR
 CERTIFICATED AIR CARRIERS AND SCHEDULED AIR TAXI OPERATORS**

Pursuant to the provisions of section 1153 of the Revenue and Taxation Code and Property Tax Rule¹ 202, *Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators*, the State Board of Equalization designates the following representative periods for use in assessing the aircraft of the captioned carriers as of January 1, 2019.

Scheduled Activity

For aircraft of a type, which were controlled on 12:01 a.m. January 1, 2019 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 13, 2019. 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 13, 2019, and ends at 12:00 a.m. (midnight) on Saturday, January 19, 2019. For cargo carriers, the representative period is the twelve-month period from January 1, 2018 through December 31, 2018.

Nonscheduled Activity

For aircraft of a type, which were controlled on 12:01 a.m. January 1, 2019 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, 2018 through December 31, 2018 if the aircraft was first used by the reporting carrier in revenue service on or before January 1, 2018, 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, 2018 through December 31, 2018, and ending with December 31, 2018 if that first use occurred between January 1, 2018 and November 1, 2018.

¹ All references to Rules are to 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, 2019, if that first use or control occurred after October 31, 2018. This paragraph is not applicable if the first control of the aircraft occurred after 12:01 a.m. January 1, 2019.
- (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 2019 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 each property statement that the carrier submits to an assessor. In addition, the types must be reported uniformly to each assessor. Air carriers must indicate on the property statement, or on an attachment to the property statement, those certificated aircraft that qualify for exemption pursuant to Property Tax Rule 138, *Exemption for Aircraft Being Repaired, Overhauled, Modified or Serviced*.

Attached 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-570-1S, *Air Carrier's Operation Report (Flight Detail – Jet Engine Types Only)*, carriers are to report intrastate flight times in columns G and H, as per flight schedule.

If you have any questions, please contact our County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Executive Director

DRK:nks
Attachments

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
Arcata-Eureka (ACV)	Portland	12
Bakersfield (BFL)	Denver	21
	Houston	40
	Phoenix	40
Blythe (BLH)	Yuma	12
Burbank (BUR) (Hollywood Burbank)	Dallas/Ft. Worth	40
	Denver	38
	Las Vegas	40
	New York	32
	Phoenix	38
	Portland	79
	Salt Lake City	29
	Seattle	57
Concord (CCR)	Las Vegas	60
Crescent City (CEC)	Portland	12
Fresno (FAT)	Dallas/ Ft. Worth	21
	Denver	19
	Guadalajara, MX	43
	Las Vegas	41
	Phoenix	43
	Portland	59
	Salt Lake City	16
	Seattle	57
John Wayne (SNA) (Orange-Santa Ana)	Atlanta	27
	Cabo San Lucas	18
	Chicago	31
	Dallas/Fort Worth	28
	Denver	36
	Houston	26
	Las Vegas	42
	Minneapolis/St. Paul	26
	New York	25
	Newark	27
	Phoenix	34
	Portland	88
	Puerto Vallarta, MX	20

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
John Wayne (SNA) (Orange-Santa Ana)	Reno	63
	Salt Lake City	34
	Seattle	67
	Vancouver, CN	69
Long Beach (LGB)	Boston	25
	Chicago	31
	Dallas	31
	Denver	34
	Las Vegas	42
	New York	26
	Phoenix	37
	Portland	86
	Reno	57
	Salt Lake City	28
	Seattle	65
Los Angeles (LAX)	Albuquerque	41
	Amsterdam, NE	23
	Anchorage	55
	Atlanta	34
	Auckland, NZ	10
	Baltimore	31
	Bogota, CO	24
	Boise	40
	Boston	32
	Calgary/Alberta, CN	40
	Cancun, MX	25
	Charlotte	48
	Cherry Point MCAS	29
	Chicago	36
	Cincinnati	34
	Cleveland	34
	Columbus	34
	Dallas/Ft. Worth	36
	Denver	37
	Detroit	33
	Dover AFB	27
	Edmonton	41
	Frankfurt, Germany	30
	El Paso/Juarez	36
Fort Bliss (Biggs AFB)	36	
Guadalajara, MX	25	

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
Los Angeles (LAX)	Guatemala	27
	Hartford	31
	Havana, Cuba	29
	Hong Kong	19
	Honolulu	10
	Houston	33
	Incheon, Korea	27
	Indianapolis	34
	Istanbul, Turkey	30
	Kahului, HI	10
	Kansas City	35
	Las Vegas	50
	Lima	22
	London, UK	30
	Memphis	36
	Mexico City, MX	24
	Miami/Ft. Lauderdale	32
	Milwaukee	33
	Minneapolis	32
	Moscow	30
	New Orleans	33
	New York	34
	Newark	34
	Norfolk NAS	28
	Oklahoma City	35
	Omaha	35
	Orlando	29
	Osaka, Japan	15
	Paris, FR	30
	Philadelphia	35
	Phoenix	43
	Pittsburgh	33
	Portland	89
	Reno	64
	St. Louis	35
	Salt Lake City	37
	San Antonio	33
	San Jose del Cabo, MX	24
	Santiago, Chile	21
	Seattle	68
	Shanghai, China	22
Sigonella Air Base, Italy	27	
Spokane	43	
Sydney, AU	10	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
Los Angeles (LAX)	Tahiti	10
	Tampa/St. Petersburg	32
	Tokyo, JP	10
	Toronto, CN	35
	Tucson	40
	Tulsa	36
	Vancouver, CN	70
	Washington, D.C.	35
	Monterey (MRY)	Phoenix
Oakland (OAK)	Baltimore	19
	Cabo San Lucas/Los Cabos	38
	Chicago	23
	Dallas/Ft. Worth	39
	Denver	25
	Honolulu	5
	Houston	39
	Kahului, HI	5
	Kansas City	23
	Las Vegas	60
	New York	23
	Phoenix	74
	Portland	48
	Puerto Vallarta, MX	38
	Reno	34
	Salt Lake City	25
Seattle	44	
Ontario (ONT)	Cherry Point MCAS	24
	Chicago	23
	Dallas/Ft. Worth	22
	Denver	23
	Dover AFB	22
	Guadalajara, MX	28
	Kingman, AZ	32
	Las Vegas	36
	Phoenix	31
	Portland	80
	Salt Lake City	25
	Seattle	66

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
Palm Springs (PSP)	Calgary, AB, CN	22
	Chicago	20
	Dallas/Ft. Worth	18
	Denver	18
	Edmonton, AB, CN	21
	Houston	17
	Minneapolis	17
	New York	27
	Phoenix	30
	Portland	65
	Salt Lake City	19
	Seattle	60
	Vancouver, CN	62
Palmdale (WJF)	Las Vegas	43
	Phoenix	40
Redding (RDD)	Portland	22
Sacramento (SMF)	Atlanta	13
	Baltimore	15
	Boise	19
	Charlotte	13
	Chicago	12
	Dallas/Ft. Worth	24
	Denver	13
	Guadalajara, MX	38
	Honolulu	12
	Houston	21
	Kahului, HI	14
	Las Vegas	47
	Los Cabos	13
	Minneapolis	14
	Mexico City, MX	40
	New York	12
	Phoenix	47
	Portland	36
	Salt Lake City	13
	Seattle	36
Washington, DC	10	

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
Sacramento Mather (MHR)	Louisville	11
	Philadelphia	10
	Reno	13
San Diego (SAN)	Albuquerque	29
	Atlanta	21
	Austin	18
	Baltimore	28
	Bellingham	59
	Boise	50
	Boston	21
	Calgary, CN	38
	Charlotte	19
	Chicago	23
	Dallas	21
	Denver	29
	Detroit	21
	El Paso	24
	Fort Lauderdale	30
	Frankfurt, Germany	28
	Honolulu	5
	Houston	16
	Kahului, HI	5
	Kansas City	22
	Kona, HI	5
	Las Vegas	44
	Lihue, HI	5
	London	28
	Los Cabos	5
	Maui, HI	5
	Miami	30
	Milwaukee	29
	Minneapolis	26
	Nashville	20
	New Orleans	19
	New York	19
	Newark	22
Orlando	28	
Philadelphia	21	
Phoenix	29	
Portland	66	
Provo	40	
Puerto Vallarta, MX	5	

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
San Diego (SAN)	Reno	68
	Salt Lake City	44
	San Antonio	18
	San Jose del Cabo, MX	5
	Seattle	70
	St. Louis	22
	Steamboat Springs	39
	Tokyo, JP	5
	Toronto, CN	26
	Tucson	19
	Vancouver, CN	72
	Washington, D.C.	24
	Zurich	40
San Francisco (SFO)	Abu Dhabi, AE	47
	Albuquerque	45
	Amsterdam, NL	30
	Anchorage	10
	Aspen-Pitkin	38
	Atlanta	10
	Auckland, NZ	36
	Austin	70
	Baltimore	29
	Bangalore, IN	50
	Beijing, China	10
	Berlin, Germany	31
	Boise	39
	Boston	26
	Bozeman	52
	Calgary, CN	46
	Cancun, MX	80
	Charlotte	30
	Chengdu, China	10
	Chicago	28
	Chongqing, China	10
	Cincinnati	30
	Cleveland	28
	Copenhagen, DK	32
	Dallas/Ft. Worth	37
	Dehli, IN	50
	Denver	34
	Detroit	20
	Dubai, AE	46
	Dublin, IE	32

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
San Francisco (SFO)	Dusseldorf, DE	30
	Edmonton, CN	45
	Eugene	56
	Fayetteville	36
	Fort Lauderdale	32
	Frankfurt, Germany	34
	Guadalajara, MX	78
	Guangzhou, China	10
	Hangzhou, China	10
	Hayden-Yampa Valley	38
	Helsinki, FI	31
	Hong Kong	10
	Honolulu	10
	Houston	49
	Indianapolis	33
	Istanbul, TR	40
	Jackson Hole	45
	Kahului, HI	10
	Kansas City	32
	Keflavik, IS	33
	Kona, HI	10
	Las Vegas	66
	Lihue, HI	10
	London	29
	Manchester, EN, GB	30
	Manila, PH	10
	Medford	63
	Mexico City, MX	66
	Miami	49
	Milwaukee	28
	Minneapolis/St. Paul	21
	Missoula	55
	Montreal, CN	50
	Montrose	34
	Munich, DE	34
	Nadi, FJ	10
	Nashville	37
	New Orleans	49
	New York	28
	Newark	28
	North Bend	60
	Oklahoma City	36
Omaha	30	
Orlando	54	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
San Francisco (SFO)	Osaka-Kansai, JP	10
	Panama City, Panama	68
	Paris, FR	31
	Pasco	53
	Philadelphia	28
	Phoenix	79
	Pittsburgh	28
	Portland	54
	Puerto Vallarta, MX	68
	Qingdao, China	10
	Raleigh-Durham	38
	Redmon	50
	Reno	48
	St. Louis	33
	San Antonio	51
	San Jose del Cabo, MX	30
	San Salvador, SV	74
	Salt Lake City	32
	Seattle	37
	Seoul-Incheon, KR	10
	Shanghai, China	10
	Singapore, SG	10
	Sun Valley	45
	Sydney, AU	10
	Taipei, TW	10
	Tel Aviv, IL	42
	Tokyo, JP (HND)	10
	Tokyo, JP (NRT)	10
	Toronto, ON, CN	26
	Tucson	73
	Vancouver, CN	50
	Victoria, CN	56
	Washington, D.C.	30
Washington-Dulles	34	
Wuhan, China	10	
Xi'an, China	10	
Zurich	30	
San Jose (SJC) (Norman Y. Mineta)	Atlanta	31
	Austin	38
	Baltimore	27
	Beijing, China	5
	Boise	28
	Boston	24

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
San Jose (SJC) (Norman Y. Mineta)	Chicago	23
	Cabo San Lucas, MX	29
	Charlotte	25
	Dallas	36
	Denver	25
	Eugene	64
	Frankfurt, Germany	36
	Guadalajara, MX	70
	Honolulu	5
	Houston	35
	Kahului, HI	5
	Kona, HI	5
	Las Vegas	57
	Lihue, HI	5
	London	31
	Minneapolis	20
	New York (JFK)	20
	Newark	22
	Phoenix	61
	Portland	41
Reno	38	
Salt Lake City	24	
Seattle	42	
Shanghai, China	5	
Tokyo, JP	5	
Vancouver, CN	46	
San Luis Obispo (SBP)	Phoenix	50
Santa Barbara (SBA)	Dallas/Ft. Worth	40
	Denver	32
	Phoenix	41
	Portland	79
	Seattle	77
Santa Rosa (STS) (Charles M. Schultz)	Las Vegas	54
	Portland	51
	Seattle	51
Stockton (SCK)	Las Vegas	60
	Phoenix	42

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTERSTATE / INTERNATIONAL

FROM	TO	STANDARD TIME IN MINUTES
Travis AFB (SUU)	Anchorage	30
	Cold Bay	30
	Dover	21
	Honolulu	6
	Houston	36
	Tokyo, JP	13
	Las Vegas	47
	New York	18
	Shemya AFB	15
	Tacoma	36
	Tulsa	27
Victorville (VCV) SCLA	Austin	22
	Chicago	16
	Fayetteville (Pope AFB)	20
	Fort Benning (Columbus)	21
	Fort Bliss (El Paso)	23
	Fort Campbell (Hopkinsville)	15
	Houston	22
	Savannah	19
	Tacoma (Mc Chord Field)	28

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTRASTATE

FROM	TO	STANDARD TIME IN MINUTES
Arcata-Eureka (ACV)	San Francisco	26
Bakersfield (BFL)	Los Angeles	17
	Oakland	30
	San Francisco	27
Blythe (BLH)	El Centro	16
Burbank (BUR) (Hollywood Burbank)	Oakland	28
	Sacramento	30
	San Francisco	28
	San Jose	26
Concord (CCR) (Buchanan Field)	Burbank	34
El Centro (IPL)	Los Angeles	27
Fresno (FAT)	Los Angeles	24
	San Diego	28
	San Francisco	21
John Wayne (SNA) (Orange-Santa Ana)	Oakland	39
	Sacramento	34
	San Francisco	32
	San Jose	30
	Santa Rosa	43
Long Beach (LGB)	Oakland	30
	Sacramento	40
	San Francisco	30
	San Jose	30

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTRASTATE

FROM	TO	STANDARD TIME IN MINUTES
Los Angeles (LAX)	Bakersfield	17
	Carlsbad	20
	Fresno	24
	Merced	32
	Monterey	27
	Oakland	30
	Palm Springs	19
	Sacramento	32
	San Diego	17
	San Francisco	33
	San Jose	30
	San Luis Obispo	25
	Santa Barbara	16
	Santa Maria	27
Visalia	26	
Merced (MCE)	Modesto	8
	San Francisco	15
Modesto (MOD)	Merced	8
	Stockton	6
	San Francisco	14
Monterey (MRY)	Los Angeles	30
	San Diego	37
	San Francisco	20
Oakland (OAK)	Burbank	28
	Long Beach	30
	Los Angeles	30
	Ontario	36
	San Diego	35
	San Jose	10
	Santa Ana	35
	Travis AFB	15

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTRASTATE

FROM	TO	STANDARD TIME IN MINUTES
Ontario (ONT)	Bakersfield	16
	Burbank	12
	Fresno	25
	Los Angeles	10
	Merced	33
	Oakland	36
	Sacramento	32
	San Francisco	32
	San Jose	27
Palm Springs (PSP)	Los Angeles	19
	San Francisco	37
Redding (RDD)	San Francisco	22
Sacramento (SMF)	Burbank	30
	Long Beach	37
	Los Angeles	32
	Ontario	33
	San Diego	35
	San Francisco	16
	Santa Ana	38
San Diego (SAN)	Fresno	28
	Los Angeles	17
	Oakland	35
	Sacramento	35
	San Francisco	37
	San Jose	32
	Santa Rosa	48
	Stockton	43

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT
January 1, 2019**

INTRASTATE

FROM	TO	STANDARD TIME IN MINUTES
San Francisco (SFO)	Arcata-Eureka	26
	Bakersfield	27
	Burbank	28
	Fresno	21
	Long Beach	30
	Los Angeles	33
	Monterey	15
	Ontario	32
	Palm Springs	37
	Redding	22
	Sacramento	16
	San Diego	37
	Santa Ana	30
	Santa Barbara	26
San Jose (SJC) (Norman Y. Mineta)	Burbank	26
	Long Beach	30
	Los Angeles	30
	Ontario	34
	San Diego	32
	Santa Ana	35
San Luis Obispo	Los Angeles	24
	San Francisco	27
Santa Barbara (SBA)	Los Angeles	16
	San Francisco	26
Santa Maria (SMX)	Los Angeles	23
Santa Rosa (STS)	Los Angeles	38
	San Diego	44
	Santa Ana	40
Stockton (SCK)	San Diego	43
Visalia (VIS)	Los Angeles	26
	Merced	26