



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

RAMON J. HIRSIG
Executive Director

No. 2010/003

January 11, 2010

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

**REPRESENTATIVE PERIODS FOR THE 2010 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 Title 18, section 202 of the California Code of Regulations, the State Board of Equalization designates the following representative periods for use in assessing the aircraft of the captioned carriers as of January 1, 2010:

Scheduled Activity

For aircraft of a type which were controlled on 12:01 a.m. January 1, 2010 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 24, 2010. 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 period to be used for reporting purposes begins at 12:01 a.m. on Sunday, January 24, 2010, and runs through 12:00 a.m. (midnight) on Saturday, January 30, 2010. For cargo carriers, the representative period is the twelve-month period from January 1, 2009 through December 31, 2009.

Nonscheduled Activity

For aircraft of a type which were controlled on 12:01 a.m. January 1, 2010 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, 2009 through December 31, 2009, if the aircraft was first used by the reporting carrier in revenue service on or before January 1, 2009, 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, 2009 through December 31, 2009, and ending with December 31, 2009, if that first use occurred between January 1, 2009 and November 1, 2009.

- (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, 2010 if that first use or control occurred after October 31, 2009. This paragraph is not applicable if the first control of the aircraft occurred after 12:01 a.m. January 1, 2010.
- (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 2010 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					
717-200	737-500	747-100	747-400D	757-200M	767-400ER
727-100	737-600	747-200	747-400F	757-300	777-200
727-200	737-700	747-300	747-400M	767-200	777-200ER
737-200	737-800	747-300M	747-SP	767-200ER	777-300
737-300	737-900	747-300SR	757-200	767-300	777-300ER
737-400	747-8	747-400	757-200F	767-300ER	787-8

FOKKER				
F28 MK 1000	F28 MK 2000	F28 MK 3000	F28 MK 4000	F28 MK 5000
F28 MK 6000	F70	F100		

LOCKHEED				
L-1011-1	L-1011-50	L-1011-100	L-1011-200	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	

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. Additionally, 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 Larry Gee of our Technical Services Unit at 916-327-5030.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG: lg
Enclosures

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

INTERSTATE

FROM:	TO:	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) (Bob Hope)	Detroit	30
	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

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Fresno (FAT)	Salt Lake City	16
	Seattle	57
John Wayne (SNA) (Orange-Santa Ana)	Aspen	37
	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
	Ft. Lauderdale	25

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Long Beach (LGB)	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
	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
	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
	El Paso/Juarez	36
	Guadalajara, MX	25
	Guatemala	27

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Los Angeles (LAX)	Hartford	31
	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
	Osaka, Japan	15
	Philadelphia	35
	Phoenix	43
	Pittsburgh	33
	Portland	89
	Reno	64
	St. Louis	35
	Salt Lake City	37
	San Antonio	33
	Santiago, Chile	21
	Seattle	68
	Shanghai, China	22
	Sigonella Air Base, Italy	27
	Spokane	43
	Tahiti	10
	Tampa/St. Petersburg	32
	Tokyo, Japan	10

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Los Angeles (LAX)	Toronto, CN	35
	Tucson	40
	Tulsa	36
	Vancouver, B.C., CN	70
	Washington, D.C.	35
	Wichita	35
Monterey (MRY)	Denver	29
	Phoenix	65
Oakland (OAK)	Chicago	23
	Columbia	29
	Dallas/Ft. Worth	39
	Denver	25
	Des Moines	23
	Honolulu, Oahu	5
	Kansas City	21
	Las Vegas	60
	Louisville, KY	25
	Memphis	31
	New York	23
	Philadelphia	23
	Phoenix	74
	Portland	48
	Reno	34
	Rockford	23
Salt Lake City	25	
Seattle	44	
Ontario (ONT)	Albuquerque	31
	Alexandria	23
	Anchorage	70
	Atlanta	22
	Boise	40
	Boston	23
	Cherry Point	24
	Chicago	23
	Colorado Springs	23
	Columbia	23
	Columbus	22
Dallas/Ft. Worth	22	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Ontario (ONT)	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
	Kingman, AZ	32
	Knoxville	22
	Las Vegas	36
	Louisville, KY	23
	Memphis	26
	Minneapolis	24
	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

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
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
Sacramento (SMF)	Albuquerque	21
	Atlanta	13
	Boise	19
	Chicago	12
	Colorado Springs	13
	Dallas/Ft. Worth	24
	Denver	13
	Eugene	40
	Honolulu	12
	Houston	19
	Kansas City	12
	Kahului, Maui	14
	Las Vegas	47
	Louisville	13
	Minneapolis	14
	Memphis	28
	New York	12
Newark	12	
Oklahoma City	14	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
Sacramento (SMF)	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
Philadelphia		10
Reno		13
San Diego (SAN)	Albuquerque	29
	Austin	18
	Charlotte	19
	Chicago	23
	Dallas	21
	Dayton	21
	Denver	29
	Honolulu, Oahu	5
	Houston	16
	Kahului, Maui	5
	Kansas City	22
	Las Vegas	44
	Louisville	29
	Memphis	21
	Minneapolis	26
	Mexico City, MX	5
	New Orleans	19
	New York	19
	Nashville	20
	Philadelphia	21
Phoenix	29	
Pittsburgh	29	
Reno	68	
St. Louis	22	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
San Diego (SAN)	San Antonio	18
	Seattle	70
	Tucson	19
	Washington, D.C.	23
San Francisco (SFO)	Albuquerque	45
	Atlanta	36
	Baltimore	29
	Boise	39
	Boston	26
	Chicago	28
	Cleveland	28
	Dallas/Ft. Worth	37
	Denver	34
	Detroit	27
	Eugene	56
	Hilo, Hawaii	10
	Hong Kong	10
	Honolulu	10
	Houston	49
	Kansas City	32
	Las Vegas	66
	London	29
	Medford	63
	Miami	49
	Milwaukee	28
	Minneapolis	28
	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	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

INTERSTATE
(Continued)

FROM:	TO:	STANDARD TIME IN MINUTES:
San Francisco (SFO)	Seattle	51
	Spokane	54
	Tampa	46
	Tokyo, Japan	10
	Toronto, ON, CN	26
	Tucson	73
	Vancouver, B.C., CN	50
	Washington, D.C.	30
San Jose (SJC) (Norman Y. Mineta)	Atlanta	31
	Austin	38
	Boise	28
	Chicago	23
	Columbia	31
	Dallas	36
	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
	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

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTERSTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
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
Santa Rosa (STS) (Charles M. Schultz)	Las Vegas	54
	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	15
	Tacoma	36
Tulsa	27	

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

INTRASTATE

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

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTRASTATE
(Continued)**

FROM:	TO:	STANDARD TIME IN MINUTES:
John Wayne (SNA) (Orange-Santa Ana)	Burbank	5
	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

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTRASTATE
(Continued)**

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	
Palm Springs (PSP)	Los Angeles	19
	Ontario	12
	San Diego	15
	San Francisco	37
	Santa Ana	12

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

INTRASTATE
(Continued)

FROM:	TO:	STANDARD TIME IN MINUTES:
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

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

**INTRASTATE
(Continued)**

FROM:	TO:	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) (Norman Y. Mineta)	Bakersfield	23
	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
Santa Barbara (SBA)	Bakersfield	13
	Los Angeles	16
	Sacramento	28
	San Francisco	26
	Santa Ana	19
	San Jose	23

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT

January 1, 2010

INTRASTATE
(Continued)

FROM:	TO:	STANDARD TIME IN MINUTES:
Stockton (SCK)	Fresno	16
	Los Angeles	27
	San Francisco	14
Visalia (VIS)	Bakersfield	10
	San Francisco	20