



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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February 4, 2013

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No. 2013/019

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

INTERESTED PARTIES PROCESS –  
REPRESENTATIVE PERIOD FOR CERTIFICATED AIR CARRIERS  
AND SCHEDULED AIR TAXI OPERATORS

Revenue and Taxation Code section 1153 and Property Tax Rule<sup>1</sup> 202 require that the Board annually designate the representative period to be used by all assessors in assessing the aircraft of each carrier for the forthcoming tax year. Section 1153 provides:

After consulting with the assessors of the counties in which aircraft of an air carrier normally make physical contact, the board shall designate for each assessment year the representative period to be used by the assessors in assessing the aircraft of the carrier.

The purpose of a *representative period* is to obtain air carrier operational data, for as brief a time span as possible, that can reasonably be expected to reflect the average activity of the carrier for the ensuing tax year. An entire year's past activity could be used; however, this would prove too burdensome for air carriers with a high volume of air traffic. Additionally, the use of an entire prior year may be undesirable when a major change in the air carrier's activity has recently taken place. For these reasons, the desirable representative period should be one that is short enough not to be too burdensome for the carriers, yet long enough and current enough to be reasonably representative of the near future.

Effective January 1, 1997, the assessment lien date for locally assessed property was changed from March 1 to January 1. Since 1997, the representative period for certificated air carriers and scheduled air taxi operators has been designated by the Board, after consultation with county assessors, as the second full week of January annually. Recently, the California Assessors' Association (CAA) Aircraft Advisory Subcommittee has requested that the Board consider changing the representative period from the current week in January. There have been two alternative suggestions:

1. Moving the representative period to the second/third week of December; or
2. Moving the representative period to the second week of March.

<sup>1</sup> Title 18, Public Revenues, California Code of Regulations.

In order to properly analyze a potential change of the representative period in 2014, we are soliciting your comments/suggestions regarding:

1. The current representative period designation; and/or
2. The CAA proposed alternatives for the representative period.

Your comments/suggestions should be submitted to Sherrie Kinkle at [slkinkle@boe.ca.gov](mailto:slkinkle@boe.ca.gov) or mailed to the above address. We would appreciate your comments by March 22, 2013.

All documents regarding this project will be posted to the Board's website at [www.boe.ca.gov/proptaxes/otherprojects13.htm](http://www.boe.ca.gov/proptaxes/otherprojects13.htm). If you have questions regarding this project, you may contact Ms. Kinkle at 1-916-274-3363.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk