



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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**STATE BOARD OF EQUALIZATION
INTERESTED PARTIES MEETING
Certificated Aircraft Representative Period
450 N Street, Room 122, Sacramento
May 23, 2018 9:30 a.m. – 12:00 noon
NOTICE AND AGENDA**

Wednesday, May 23, 2018

Staff of the State Board of Equalization (BOE) will hold an interested parties meeting to discuss a possible change to the representative period for certificated air carriers and scheduled air taxi operators for the 2019 tax year. The objective of this meeting is to continue discussions regarding a possible transition to a 365-day representative period based on data derived from each carrier's activity in the prior year.

To facilitate analysis and discussion, BOE staff distributed to participants data samples received from the participating vendors. The data samples cover the nine-day period beginning Saturday, January 7, 2017, and ending Sunday, January 15, 2017. This period includes the 2017 seven day representative period, plus the day before and the day after. If you wish to receive the data sample files, please send a request via email to john.louden@boe.ca.gov. Please see attached agenda for relevant discussion topics.

Background

The Board is required by law, after consulting with county assessors, to designate annually the representative period to be used by all assessors in assessing the aircraft of each carrier for the forthcoming tax year.¹ The purpose of a representative period is to obtain air carrier operational data that can reasonably be expected to reflect the average activity of the carrier for the ensuing tax year. For the 2019 tax year, the Board requested that staff conduct the interested parties process to analyze issues related to a possible change to a 365-day representative period and report back to the Board with that analysis by July 2018.²

¹Revenue and Taxation Code [section 1153](#) and [Property Tax Rule 202](#) (Title 18, Public Revenues, California Code of Regulations).

²For the 2018 tax year, the Board has designated the representative period as the seven-day period beginning Sunday, January 14, 2018, and ending Saturday, January 20, 2018. Refer to [Letter To Assessors No. 2018/004](#), *Representative Periods for the 2018 Tax Year for Certificated Air Carriers and Scheduled Air Taxi Operators*.

Contact Person

If you expect to attend the meeting, please contact Mr. John Louden at john.louden@boe.ca.gov or 1-916-274-3445. If you would like to participate by teleconference, dial 1-888-822-7517. The access code is 8467007 followed by the pound (#) sign.

The meeting location is accessible to people with disabilities. Please contact Mr. Louden if you require special assistance.

This notice and related information are available on the BOE website at <http://www.boe.ca.gov/proptaxes/rpc.htm> and www.boe.ca.gov/meetings/boardcomm.htm.

Sincerely,

/s/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

DY:jl
Enclosure

**CERTIFICATED AIRCRAFT REPRESENTATIVE PERIOD
INTERESTED PARTIES MEETING AGENDA
Wednesday, May 23, 2018, 9:30 a.m. – 12 noon
Room 122, 450 N Street, Sacramento CA 95814**

1. Welcome and Introduction

2. Overview and Background

3. Discussion
 - a) Describe and discuss the prospective resources, staff, and time required if the 365-day prior year representative period were adopted – Assessors and Airline Industry Participants

 - b) Describe and discuss analysis of the data samples provided by the prospective vendors – Airline Industry Participants and Assessors

 - c) Discuss the alternatives for the representative period for the 2019 lien date: one week in October, one week in January, or other alternative – BOE Staff, Assessors, and Airline Industry

4. Next Steps

5. Conclusion