



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916-274-3350 • FAX 1-916-285-0134  
www.boe.ca.gov

SEN. GEORGE RUNNER (RET.)  
First District, Lancaster

FIONA MA, CPA  
Second District, San Francisco

JEROME E. HORTON  
Third District, Los Angeles County

DIANE L. HARKEY  
Fourth District, Orange County

BETTY T. YEE  
State Controller

DEAN R. KINNEE  
Executive Director

**STATE BOARD OF EQUALIZATION  
INTERESTED PARTIES MEETING  
Certificated Aircraft Representative Period  
450 N Street, Room 122, Sacramento  
August 28, 2018 9:30 a.m. – 12:00 noon  
NOTICE AND AGENDA**

**Tuesday, August 28, 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.

***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.<sup>1</sup> 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.

***Contact Person***

If you expect to attend the meeting, please contact Ms. Angie Berry at [angie.berry@boe.ca.gov](mailto:angie.berry@boe.ca.gov) or 1-916-274-3376. 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 Ms. Berry if you require special assistance.

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

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](http://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  
Tuesday, August 28, 2018, 9:30 a.m. – 12 noon  
Room 122, 450 N Street, Sacramento CA 95814**

1. Welcome and Introduction
2. Overview and Background
3. Report from Assessors and Industry on Recent Meetings Occurring Outside of the Interested Parties Process
4. Next Steps
5. Conclusion