

## Reprint Note

This manual has been reprinted with a new format and minor corrections for spelling and math errors. The text of the manual has not changed from the prior edition. It has **not** been edited for changes in law, court cases or other changes since the original publication date.

The title was changed from *Commercial Aircraft Value Allocation* to *Assessment of Commercial Aircraft* April 1998.

## FOREWORD

In the 1968 legislative session, Assembly Bill 1257, which outlined the procedures for allocating the value of certificated aircraft and air taxis to California taxing agencies, was enacted. Senate Bill 322 of the 1969 General Session, which excluded nonscheduled air taxis from the allocation procedures, amended the 1968 law.

An Aircraft Advisory Subcommittee of the Assessors' Standards Committee was formed to develop procedures for the practical application of the new laws. The original members of the Subcommittee were:

<b>County</b>	<b>Representative</b>
Alameda	George Wales
Los Angeles	Alfred Villasenor
Sacramento	William Lynch
San Bernardino	Lloyd Johnson
San Diego	James Potts
San Mateo	Jack Estes, Assessor, Chairman, Lloyd Reise
Solano	Max Rossi

Buddy Florence, Associate Property Auditor-Appraiser, Assessment Standards Division, was named Secretary to the committee.

Additional counties represented at one or more of the meetings and their representatives, who later became active members, were:

Riverside	James Covell
Santa Clara	Raymond Cox

Representatives of various segments of the air carrier industry were in attendance at one or more of the subcommittee meetings.

Through the joint efforts of the committee, airline representatives, and the Board staff, a procedural outline for the allocation of aircraft values was developed. This outline served as the basis for writing Property Tax Rule 202, Allocation of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators, and this Assessors' Handbook section. The outline was also helpful in developing the Board-prescribed reporting forms. AH 570-1-S and -L, Flight Detail; AH 570-2, Flight Equipment Value Computation; and AH 570-3, Aircraft Value Computation.

ASSESSORS' HANDBOOK  
SECTION 570

ASSESSMENT OF COMMERCIAL  
AIRCRAFT

JANUARY 1972

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CALIFORNIA STATE BOARD OF EQUALIZATION

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THIRD DISTRICT  
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CYNTHIA BRIDGES, EXECUTIVE DIRECTOR



This handbook section was published in draft form and utilized by county assessors for the 1969, 1970, and 1971 assessment seasons. This version was approved by the Board on November 11, 1971.

Jack F. Eisenlauer, Chief  
Assessment Standards Division  
January 1972

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## CHAPTER 1: INTRODUCTION

The flight equipment of air carriers presents unique problems in allocation. Most air carriers operate more than one type of aircraft, some of which may be new and others almost obsolete. Jet aircraft costing \$8,000,000 to \$23,000,000 may be found in the same fleet with piston-driven aircraft costing \$1,000,000 to \$2,000,000. Certain air carriers are “feeder” lines for the trunk carriers. Other air carriers may combine “feeder” service operations with trunk operations. Some air carriers operate entirely within the boundaries of one state. One air carrier’s aircraft may incur considerable maintenance time in one state but be flown mainly in other states.

An equitable allocation system must take into consideration these varying characteristics of aircraft types and air carrier operations. With this in mind, the State Legislature passed Assembly Bill 1257 in 1968, adding Sections 1150 through 1156 to the Revenue and Taxation Code. In 1969 the State Legislature revised Section 1154 of the Revenue and Taxation Code to exclude from the allocation procedures described in this handbook section air taxis performing nonscheduled operations.

### AIRCRAFT SUBJECT TO GENERAL PROPERTY TAXATION

The general property tax is applicable, **at the place** where they are habitually situated, to (1) nonscheduled air taxis, (2) aircraft which have not been flown at least once, (3) rockets and missiles, and (4) parachutes or similar emergency safety devices not part of the equipment of an aircraft. The general property tax is applicable **at each-California port of call** to a portion of the value of the aircraft of carriers certificated by either the Civil Aeronautics Board (CAB) or the California Public Utilities Commission (PUC) and scheduled air taxis.

### AIRCRAFT SUBJECT TO SPECIAL PROPERTY TAXATION

The provisions of Part 10 of the Revenue and Taxation Code apply to all aircraft except those subject to general property taxation or exempt from property taxation. Generally speaking, the aircraft taxed under Part 10, the 1½ percent special property tax, are:

1. General aircraft - privately owned aircraft which are used for pleasure or business but are not authorized to carry passengers, mail, or freight on a commercial basis.
2. Public aircraft - privately owned aircraft which operate on a commercial basis under exclusive contract with a governmental agency.
3. Privately owned aircraft which operate on a commercial basis **with an exemption** from the requirements of obtaining a certificate of public convenience and necessity issued by either the CAB or the PUC, (excluding nonscheduled air taxis as defined in Section 1154 of the Revenue and Taxation Code).

For information pertinent to the assessment of aircraft subject to special taxation, see Assessors' Handbook Section 577, *General Aircraft Assessment Procedures*.

## **AIRCRAFT EXEMPT FROM PROPERTY TAXATION**

The following aircraft are exempt from property taxation either by specific sections of the Revenue and Taxation Code or by court decisions:

1. Aircraft in California on the lien date solely for the purposes of repair, overhaul, modification, or service if they are not normally based in California or operated intrastate or interstate in and into California (Revenue and Taxation Code, Section 220).
2. Aircraft owned by the United States, foreign governments, and this State and its political subdivisions.
3. Foreign-owned and -based aircraft operated solely in foreign commerce.

The balance of this handbook section is applicable only to aircraft subject to general property taxation after apportionment.

## **STATUTORY PROVISIONS**

Revenue and Taxation Code Sections:

- |      |  |
|------|--|
| 1150 | Definition of certificated aircraft                        |
| 1151 | Determination of situs                                     |
| 1152 | Allocation formula   |
| 1153 | Designation of representative period                       |
| 1154 | Definition of air taxi                                     |
| 1155 | Flight time allocation                                     |
| 1156 | Conformity with laws and Constitution of the United States |

## **PROPERTY TAX RULES (CALIFORNIA ADMINISTRATIVE CODE, TITLE 18, CHAPTER 1)**

201 - Tax Situs of Air Carriers' Aircraft Components, Repair and Replacement Parts, and Supplies.

202 - Allocation of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators.

## **CHAPTER 2: SITUS**

### **SITUS OF AIR CARRIERS' AIRCRAFT COMPONENTS, REPAIR AND REPLACEMENT PARTS, AND SUPPLIES**

Property Tax Rule 201 provides that:

Aircraft components, repair and replacement parts, and supplies owned, claimed, possessed, controlled, or managed by an air carrier are to be assessed at the place where they are situated on the lien date. Items which have been moved temporarily to another location for processing or repair, such as radio equipment being serviced or an engine being overhauled, do not acquire another situs for taxation by reason of temporary removal from the place where they are habitually kept.

Components, parts, and supplies do not acquire more than one taxable situs, although individual items may be rotated between storage and operational use on various aircraft over a period of time.

### **SITUS OF AIR CARRIERS' FLIGHT EQUIPMENT**

Aircraft of United States registry operated by certificated air carriers or scheduled air taxi operators and flown in intrastate, interstate, or foreign commerce are deemed to be situated only in those taxing agencies in which the aircraft normally make physical contact. The physical contact must be intentional rather than by accident or as the result of an emergency, and it must involve embarking or disembarking of crew, passengers, or freight. Thus practice "touch-and-goes" do not ordinarily confer jurisdiction to tax the aircraft as property even though a landing fee may be charged for providing the runway facilities.

Aircraft flying over the State without landing do not acquire situs for property tax purposes. Conversely, aircraft that depart from a taxing agency within the State, fly out of State, and return to the same or another taxing agency within the State without landing outside the State are considered to have tax situs only in California.

Where the great circle route of a nonstop flight from a California port to a port in another state leaves California, then, without having landed, crosses back into California before finally departing from this State, the plane has California situs only for that portion of the route that is over the State.

When an air carrier has permanently ceased operations in California prior to the lien date, its aircraft are not taxable even though some flights may have been made during the assigned representative period. Also, when an air carrier has never operated in California until after the lien date, its aircraft are not taxable as of that lien date.

Situs for property tax purposes is not affected by the legal or commercial domicile of the operator of the aircraft, except that foreign-owned and -based aircraft operated solely in foreign commerce do not acquire a situs within the State for property tax purposes.<sup>1</sup>

In several of the opinions in court decisions on situs of migratory property, there are dicta to the effect that there must be some regularity of physical contact with a state before a tax situs is acquired. The view taken in Rule 202 is that these dicta are relevant to accidental, emergency, and practice landings, but not to planned landings for effecting transportation of passengers or cargo. The number of landings of the latter type, the rule holds, determines the amount of value allocable to the State and does not determine whether tax situs is acquired.

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<sup>1</sup> *Scandinavian Airlines Systems, Inc. v. County of Los Angeles* (1961) 56 Cal. 2d 11.

## **CHAPTER 3: IDENTIFICATION**

Each assessor should have a procedure for identifying and classifying air carriers which utilize airports located within his county.

### **LOCATING**

Scheduled passenger and cargo carriers should be fairly simple to locate. They will normally distribute schedules to the public that reveal each location served and the frequency of service. The records maintained by airport managements are another excellent source of information. The California Public Utilities Commission publishes the route structure of scheduled passenger carriers operating in California, and a copy of this route structure may be obtained by request from the Board of Equalization, Assessment Standards Division.

It is harder to locate scheduled air taxi operators who carry only mail an/or cargo. Local advertising material, local postmasters, and airport management records should be of help.

### **IDENTIFYING AND CLASSIFYING**

In complying with Section 1153 of the Revenue and Taxation Code and Property Tax Rule 202, the State Board of Equalization must assign a representative period for aircraft allocation by March 1 of each year. It is normally the Board's practice to assign different periods to air carriers with different types of operation, e.g., scheduled passenger carriers, all-cargo carriers, and supplemental or nonscheduled carriers.

When different representative periods are assigned to different carrier groups, the assessor must classify the various air carriers operating in his county. The Civil Aeronautics Board issues certificates of convenience and necessity to interstate carriers, and a carrier's certificate denotes which type of operation it is authorized to conduct. The California Public Utilities Commission issues such a certificate to an air carrier which (1) performs only scheduled intrastate passenger service or (2) performs scheduled interstate passenger service with at least two California ports of call and is not certificated by the CAB.

However, there are air carriers which, because of the size of their airplanes or the type of operation conducted, are not certificated by either the CAB or the PUC. These air carriers usually utilize aircraft under 12,500 pounds maximum weight and carry only mail and freight on a scheduled basis or carry passengers on a nonscheduled basis. It is the assessor's responsibility to determine the type of operation being conducted and classify the operation. The determination can usually be accomplished by interviewing the local representative of the air carrier. If it is found that the air carriers utilizing aircraft under 12,500 pounds are conducting nonscheduled operations, they are to be considered nonscheduled air taxis and assessed and taxed under procedures described in Section 1154(c) of the Revenue and Taxation Code.

## **CHAPTER 4: REPRESENTATIVE PERIOD**

Property Tax Rule 202 requires that the Board annually, on or before February 15, consult with assessors of the counties in which carriers' aircraft normally make physical contact. On or before March 1, the Board then designates the representative periods to be used by all assessors in assessing the aircraft of each carrier for the forthcoming tax year.

### **REASON FOR A REPRESENTATIVE PERIOD**

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.<sup>2</sup>

An entire year's past activity could be utilized; however, this proves too burdensome for air carriers with a high volume of air traffic. Also, 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 is one that is short enough not to be too burdensome, yet long enough and current enough to be reasonably representative of the near future.

### **REPRESENTATIVE PERIOD MAY VARY FROM ONE AIR CARRIER TO ANOTHER**

Because of the varying operations conducted by different air carriers, no one representative period would fairly reflect every carrier's normal activity. To overcome this difficulty, a different representative period could be assigned to each air carrier operating in the State. It is customary to group carriers which are believed to have similar operating characteristics, but it is the Board's opinion that two carriers of the same class, e.g., two supplemental carriers, may properly be assigned different periods if there are reasonable grounds for differentiation.

### **SAME REPRESENTATIVE PERIOD FOR ALL COUNTIES SERVED BY ANY ONE AIR CARRIER**

The representative period assigned to an air carrier will be the same for all counties within the State. This uniformity eliminates the possibility that an air carrier will have to report its activity to one county for one period and to another county for a different period, with the probability that it will be assessed on a larger or smaller portion of its fleet by all California counties than is fairly allocable to the State.

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<sup>2</sup> *Slick Airways, Inc. v. County of Los Angeles*, 140 Cal. App. 2d 311.

## CHAPTER 5: THE MECHANICS OF ALLOCATION

### ALLOCATION FORMULA

The allocation formula is a means of allocating the full cash value of the aircraft a carrier controlled on the lien date by measuring the planes' activities within a California taxing agency during a specified period in relation to their total activity during this specified period. The formula is composed of two factors: (1) flight and ground time and (2) arrivals and departures. The flight and ground time factor is weighted 75 percent, and the arrivals and departures factor is weighted 25 percent.

#### DETERMINING THE FLIGHT AND GROUND TIME FACTOR

The flight and ground time factor for a given airport is derived as follows:

1. Determine the types of aircraft controlled on the lien date by each air carrier operating in the county.
2. Determine whether the aircraft of any of these types landed to discharge or embark crew members, passengers, or cargo within the county during the assigned representative period.
3. For all planes of a type that made such landings during the representative period, determine the amount of time spent at the port on the ground, both between flights and for maintenance, plus the allocated flight time.
4. Reduce (or expand) this total time to an equivalent week's time. (This may be accomplished by following the instructions contained in forms AH 570-1-S, AH 570-1-L, and AH 570-2.)
5. Determine the total time by multiplying the number of aircraft of the particular type controlled on the lien date by 10,080, the total minutes in one week.
6. Divide the time in (4) by the total time in (5) and multiply the result by 75 percent to obtain the weighted time factor.

To illustrate, assume an air carrier operates a scheduled flight at a California airport with its fleet of three aircraft of the same type. The representative period is one week. During this week the published schedule shows that the carrier's aircraft will spend 600 minutes on the ground and that the allocated flight time is 600 minutes, making a total of 1,200 minutes. The total time, computed by multiplying the 10,080 total minutes in the one-week period by three, the number of aircraft controlled on the lien date, is 30,240 minutes. The flight and ground time factor is calculated by dividing the 1,200 minutes by the 30,240 minutes, producing a factor of 3.97 percent. This factor is then multiplied by 75 percent to obtain a weighted time factor of 2.98 percent.

## **DETERMINING THE ARRIVALS AND DEPARTURES FACTOR**

The arrivals and departures factor for a given airport is derived as follows:

1. Determine the types of aircraft controlled on the lien date by each carrier.
2. Determine whether the aircraft of any of these types landed to discharge or embark crew members, passengers, or cargo within the county during the assigned representative period.
3. For all planes of a type that made such landings during the representative period, determine the total arrivals and departures that occurred at the airport and the total arrivals and departures at both this airport and elsewhere during the representative period.
4. Divide the number of arrivals and departures at the airport by the total number of arrivals and departures. Multiply the result by 25 percent to obtain the weighted arrivals and departures factor. The arrivals and departures performed in “touch-and-go” practices are not to be considered in calculating this factor.
5. Specific instructions regarding the representative period to be used for arrivals and departures will be issued each year when the representative periods are assigned.

## **ALLOCATION RATIO**

The weighted time factor and weighted arrivals and departures factor are added together to obtain the allocation ratio.

## **ALLOCATION OF FULL CASH VALUE**

The full cash value of all of the air carrier’s aircraft of a type for which an allocation ratio has been computed is to be multiplied by the allocation ratio. The product is the full cash value allocable to the airport for that aircraft type. If the carrier has more than one type of aircraft, the allocated full cash values of the several types are added together to derive the full value of the taxable portion of the carrier’s fleet.

## **ALLOCATION OF FLIGHT TIME**

### **INTRASTATE FLIGHTS**

For flights between one California airport and another California airport, one-half the flight time is allocated to each port.

### **INTERSTATE AND FOREIGN FLIGHTS**

For flights arriving from outside California or leaving California for an airport outside the state, the flight time from or to the California boundary is allocated to the first California airport at which the aircraft lands or the last California port from which it takes off. The flight time to the California boundary is computed as follows:

1. Determine the mileage from the airport to the California boundary crossing point on a great circle flight to the first landing point outside California.
2. Divide this mileage by the total great circle mileage from the airport within California to the first landing point outside California.
3. Multiply this fraction by the total flight time from the California airport to the first landing point outside California. The resulting flight time is allocated to the California airport.

The table entitled "Interstate Airline Mileages and California Percentages" in appendix "C" contains the fractions for the most common flights.

The same computations are used for flights arriving from outside California.

### **MINIMUM FLIGHT TIME ALLOCATION**

To allow for differences in takeoff, landing, and cruising speeds and for varying takeoff and landing patterns, the flight time allocated to an airport is presumed to be not less than five minutes for an incoming or outgoing flight.

### **STANDARD FLIGHT TIME FOR JET-ENGINE AIRCRAFT**

Standard flight times have been developed to eliminate some of the detailed calculations described in item 2, above. The standard flight times represent the average time that should be allocated to an airport for each different point of arrival or departure. They were developed only for jet-engine aircraft because piston-engine and turboprop engine aircraft have such a wide range of cruising speeds that it would be necessary to develop many different standard flight times.

The tables in Appendix C, entitled "California Standard Flight Times--Intrastate Flights and Interstate Flights," reflect the standard times for the most common flights.

### **DIFFERENTIATING BETWEEN GROUND TIME AND FLIGHT TIME**

For reasons connected with maintenance scheduling and compensation of the crew, individual aircraft records are maintained which indicate the time the wheels touch down at an airport and the time the wheels are blocked at the loading docks or passenger ramps. As the times when the wheels are blocked after landing and unblocked before takeoff are of primary concern to the passengers, the air carriers use the "block" times in publishing the flight arrival and departure times in their public timetables. In order to make the reporting as burdenless as possible, it has been decided to accept the "block" time to determine when a flight ends and ground time begins and vice versa.

## SOURCES OF ALLOCATION DATA

### SCHEDULED OPERATIONS

The ground and flight times for scheduled operations are to be derived from the operating schedule in effect during the representative period designated for this factor. The arrivals and departures are to be derived from the Civil Aeronautics Board's Schedule T-3, On-Line Airport Activity Data, for the representative period designated for this factor. For scheduled air carriers not required to file the Schedule T-3 report with the CAB, the arrivals and departures are to be derived from the operating schedule in effect during the representative period designated for this factor. Certain circumstances may prohibit the use of Schedule T-3; these circumstances will be covered in the Board's annual announcement of representative period assignments.

### NONSCHEDULED OPERATIONS

The ground and flight times and arrivals and departures for nonscheduled operations should be derived from the carrier's records. Some air carriers may be required by the CAB to file reports on Schedule T-3 for nonscheduled activity. In these cases the arrivals and departures may be derived from Schedule T-3.

## CIVIL AERONAUTICS BOARD'S REPORT OF DEPARTURES

All air carriers certificated by the CAB to operate over specified routes are required to file with the CAB, on Schedule T-3(b), a report of scheduled aircraft departures performed on certificated routes for each calendar quarter. They are to be reported by aircraft type.

As Schedule T-3(b) reflects only **departures**, it is necessary to multiply them by two to derive the number of **arrivals** and **departures**. However, this multiple appears in both the numerator and the denominator, and thus cancels out.

## ALLOCATION BY AIRCRAFT TYPE

Typically one **type** of aircraft is assigned to a given flight, and that **type** of aircraft is used consistently for that flight. The same plane, however, may not be used consistently on a given flight. A particular aircraft may fly into California one day, to New York another, and someplace else the next while another plane of the same type is used on the California flight. Instead of computing a separate allocation fraction for each plane, therefore, the procedure contemplated by Rule 202 is to group planes by type and apply a separate ratio to each type. If differences in type were not recognized, a minute of time on the arrival and departure of a turboprop plane would be given the same weight as a minute on the arrival and departure of a Boeing 747.

A separate report form, AH 570-1-L, Flight Detail - Piston-Powered and Turboprop Types Only, or AH 570-1-S, Flight Detail - Jet Engine Types Only, should be completed by the carrier for each aircraft type taxable at a given port in California. In reporting the activity of the aircraft

type, all activity of a make of aircraft which was not in California at any time during the carrier's representative period, as well as any nonoperating equipment, should be excluded.

As an example, "X" air carrier utilized Boeing 737s, Caravelle SE 210s, and Douglas DC 9s. All are of the two-engine jet type but of different makes. During the designated representative periods, the Caravelles and DC 9s were utilized only on the East Coast. The Boeing 737s were the only aircraft serving California. Only the activity of the air carrier's fleet of Boeing 737s should be reported.

### **ALLOCATION ADJUSTMENTS**

There may be particular situations where adjustments must be made in the flight and ground time factor and/or the arrivals and departures factor. Here is an example of such a situation. Air carrier "A" operates at an airport in "Y" county on a published schedule. The published schedule reflects an aircraft remaining overnight at the "Y" county port. However, during some of these overnight periods, the aircraft is actually flown to county "Z" to perform charter or contract service. When situations such as this exist, the air carrier must inform both counties involved so that proper credits can be made to the scheduled time reported to county "Y" and the time can be charged to county "Z."

To compute to proper credit the carrier would determine the average period of time during which the aircraft being utilized on the charter or contract service is actually away from airport "Y" during the representative period designated for scheduled activity. This calculation would take into consideration the flight time allocable to county "Y" on both outbound and inbound flights. The flight and ground time allocable to county "Z" would be reported as nonscheduled activity during the representative period designated for nonscheduled activity.

# CHAPTER 6: VALUATION

## VALUATION OF FLIGHT EQUIPMENT

### REPORTING BY AIR CARRIERS

All certificated air carriers and scheduled air taxi operators who control aircraft on the lien date that is partially taxable in California during the assigned representative periods should complete form AH 570-3, Aircraft Value Computations, and return it to each county which is entitled to assess the aircraft. A copy of form AH 570-3, is reproduced in Appendix E-(page 50) and H (page 58) of this handbook.

### VALUATION OF AIRCRAFT

After receipt of the completed form AH 570-3, from the air carriers, the assessor should establish a percent good for each aircraft listed. The percent good should then be applied to the reporting carrier's cost of purchase plus capital additions from data of purchase to the current lien date, or to the replacement cost if the assessor concludes that this differs from the cost of purchase plus capital additions. This calculation will yield the RCLND. The appraised value (full cash value) can then be determined by considering the depreciated cost in conjunction with available data on resales of the same type of aircraft.

The percent good is to be determined on the basis of the average service life of the aircraft in the hands of all users. The appraiser should recognize the fact that percent good factors reflect only "normal" depreciation, i.e., physical deterioration and the functional obsolescence typically suffered by modern machinery and equipment. Situations arise, however, where the obsolescence incurred is far beyond the typical. The appraiser should take account of such situations in one of two manners:

1. Seek market data on the aircraft. Sales of property, with due regard given to the terms and conditions of each sale, afford the best measure of market value. Depreciation is best defined, in fact, as the difference between replacement cost new and present value. Since sales are the most valid of the various market value indicators, it follows that the difference between cost and a confirmed sale price is a direct dollar measure of depreciation.
2. In the absence of market data, recognize unusual technological and economic changes and make value judgments that go beyond the depreciation adjustments provided by conventional percent good factors. For example, a new aircraft type might render an older type obsolete. Evidence in this regard could reside in higher operating cost per revenue-mile for the older aircraft, or in the older planes standing idle as they are replaced by the newer model because of lack of a market for the idle planes.

## VALUATION OF FLIGHT EQUIPMENT REPLACEMENT PARTS

The Uniform System of Accounts and Reports issued by the CAB specifies that flight equipment replacement parts shall be segregated between expendables and rotables.

### EXPENDABLE PARTS

Account Number 1310 is prescribed for expendable parts. These parts are described as those which would be replaced when worn out rather than repaired and reused. In addition, the following may also be recorded in this account:

1. Rotable parts of an insignificant unit value.
2. Rotable parts recovered in connection with construction, maintenance, or retirement of property.

Parts are to be recorded in this account at cost except for recovered rotatable parts, which are to be recorded at a fair and reasonable value not to exceed original cost. The costs include freight, customs duties, sales and use taxes, and other applicable charges that can be definitely allocated to specific items or units. If such costs cannot be so allocated, they will be charged to Account Number 1890, Other Deferred Charges.

Air carriers will normally assign subaccounts to these various types of parts, thereby allowing the assessor to value them separately. Replacement parts that are truly expendable should normally be valued at cost. However, where these types are identifiable with a make of aircraft that has suffered excessive obsolescence or has been retired, the expendable parts may have shared in the obsolescence.

In valuing the parts entered in account number 1310 which are identified as rotatable in nature, the guidelines discussed in the following section should be followed.

### REPARABLE PARTS OR "ROTABLES"

The cost of flight equipment replacement parts of material value which are ordinarily repaired and reused and which possess a service life approximating that of the primary properties to which they relate are recorded in Account Number 1608, Flight Equipment Rotatable Parts and Assemblies.

These parts should be valued by depreciating their cost, including sales tax, freight, etc. The percent good should be calculated as follows:

1. For rotables that relate to a particular type of aircraft, calculate a weighted percent good by dividing the total RCLND of the aircraft type by the total acquisition costs of the aircraft type.
2. For rotables that may be used on various types of aircraft and whose economic life is not dependent upon the economic life of a particular type, use a percent good table which relates to similar equipment generally. If the acquisition dates of the rotables are not known, a total percent good that applies to all the various aircraft types may be computed and applied against the rotables.

# CHAPTER 7: ADMINISTRATIVE PROCEDURE AND REPORTING FORMS

## ADMINISTRATIVE PROCEDURE

The assessor should prepare a letter of transmittal and submit it to the certificated air carriers and scheduled air taxi operators whose aircraft are taxable within his county. The transmittal letter should designate the representative period for which the taxpayer's activity is to be reported. With the letter the assessor should enclose the aircraft reporting forms, the business property statement, and Property Tax Rules 201 and 202.

## AIRCRAFT REPORTING FORMS

### **AH 570-1-L AIR CARRIER'S OPERATION REPORT - FLIGHT DETAIL - PISTON-POWERED AND TURBOPROP TYPES ONLY**

As the title implies, this form is to be used in recording the detailed flight activity of piston-powered, turboprop, and helicopter aircraft which occurred during the representative period. A separate form should be used for each type of aircraft being reported. The flight activity of jet aircraft should not be reported here except for flights not included in the Standard Flight Times Table found in Appendix "C" of this handbook.

### **AH 570-1-S AIR CARRIER'S OPERATION REPORT - FLIGHT DETAIL - JET-ENGINE TYPES ONLY**

This form is to be used in recording jet-engine aircraft flight activity which occurred during the representative period. Jet-engine aircraft that were flown on flights not included in the Standard Flight Times Table, however, would be reported on form AH 570-1-L. A separate form should be used for each aircraft type being reported.

### **AH 570-2 AIR CARRIER'S OPERATION REPORT - FLIGHT EQUIPMENT VALUE COMPUTATION**

The summary information by aircraft type from forms AH 570-1-L and AH 570-1-S should be entered on this form. The primary function of this form is the calculation of the arrivals and departures and flight time factors and their utilization in calculating the fraction of the full cash value of the planes of each aircraft type allocable to an airport.

### **AH 570-3 AIR CARRIER'S OPERATION REPORT - AIRCRAFT VALUE COMPUTATIONS**

This schedule is used to list selected data for each aircraft to assist the assessor in developing its full cash value.

# APPENDIX A PROPERTY TAX RULE 202

State of California BOARD OF

EQUALIZATION PROPERTY

TAX DEPARTMENT

## PROPERTY TAX RULES AND REGULATIONS

Chapter 1. State Board of Equalization - Property Tax

Subchapter 2. Assessment

Article 5. Situs

References: Sections 1150-1156, Revenue and Taxation Code

**Rule No. 202. (Cal. Adm. Code) Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators**

(a) AIR TAXIS. An aircraft whose owner on the lien date used it in scheduled air taxi service at any time during the representative period selected pursuant to subsection (f), or which has been purchased for scheduled air taxi service but not yet put into such service and not yet used in any other service, is assessable under sections 1150 to 1156 of the Revenue and Taxation Code and not under Part 10, Division 1, or under other situs provisions of Part 2, Division 1, of the Revenue and Taxation Code.

(b) SITUS. Aircraft of United States registry operated by certificated air carriers (within the meaning of section 1150 of the Revenue and Taxation Code) or scheduled air taxis (within the meaning of subdivisions (a) and (b) of section 1154 of the Revenue and Taxation Code) and flown in intrastate, interstate, or foreign commerce shall be deemed to be situated only in those taxing agencies (within the meaning of section 404 of the Revenue and Taxation Code) in which the aircraft normally make physical contact. The physical contact must be intentional rather than by accident or as the result of an emergency, and it must involve embarking or disembarking of crew, passengers, or freight.

Aircraft flying over the state without landing do not acquire situs for property tax purposes. Conversely, the situs of aircraft that depart from a taxing agency within the state, fly out of the state, and return to the same or another taxing agency within the state without landing outside the state is within the state's taxing jurisdiction throughout the flight.

Appendix A Property  
Tax Rule 202

Situs for property tax purposes is not affected by the legal or commercial domicile of the operator of the aircraft, except that foreign-owned and -based aircraft operated solely in foreign commerce do not acquire a situs within the state for property tax purposes.

(c) ALLOCATION FORMULA. The allocation formula to be used by each assessor is composed of two factors: (1) ground and flight time and (2) aircraft arrivals and departures.

Time allocable to an airport is the amount of time that certificated aircraft and scheduled air taxis are on the ground at the airport, plus a portion of the incoming and outgoing flight time computed pursuant to subsection (d). The ratio of the time allocable to the airport during a representative period to the sum of the time allocable to the airport and the time allocable elsewhere is the ground and flight time factor. This factor shall be multiplied by 75 percent to obtain a weighted ground and flight time factor.

The aircraft arrivals and departures factor is the ratio of the number of arrivals at and departures from an airport during a representative period to the total number of arrivals at and departures from all airports during the representative period. This factor shall be multiplied by 25 percent to obtain a weighted arrivals and departures factor.

The weighted time factor shall be added to the weighted arrivals and departures factor. The sum of the two weighted factors yields the allocation ratio to be applied to the full cash value of the aircraft to determine the full cash value allocable to the airport.

(d) ALLOCATION OF FLIGHT TIME. For aircraft flying from one California airport to another California airport, the flight time attributable to each airport is one-half the flight time between the airports.

For aircraft arriving from an airport outside the state or leaving for an airport outside the state, the flight time from or to the state boundary shall be allocated to the California airport in which the aircraft first lands or last takes off, as the case may be. The flight time to the state boundary shall be computed as follows: (1) determine the mileage from the airport to the state boundary crossing point on a great circle flight to the first landing point outside the state; (2) divide this mileage by the total great circle mileage from the airport to the first landing point outside the state; (3) multiply this percentage by the total flight time from the airport to the first landing point outside the state. The same procedure shall be used for inbound flights from outside the state. To allow for differences in take-off, landing, and cruising speeds and for varying take-off and landing patterns, the time allocated to an airport shall not be less than five minutes for an incoming or an outgoing flight. In lieu of the actual flight time for a single flight, the average flight time between two ports, or between a port and the state line, for two or more flights of a single carrier or of more than one carrier shall be used when such an average is promulgated by the board unless the assessor has documented evidence which justifies departure from such average time.

(e) SOURCES OF ALLOCATION DATA. For scheduled operations, (1) arrivals and departures shall be those required to be reported to the Civil Aeronautics Board, or the scheduled

Appendix A Property  
Tax Rule 202

arrivals and departures of air carriers not reporting to the Civil Aeronautics Board; and (2) ground and flight time shall be derived from the carrier's operating schedules. For nonscheduled operations, including, but not limited to, overhaul, pilot training, charter, and standby services, ground and flight time and arrivals and departures shall be derived from the carrier's recorded operations.

(f) REPRESENTATIVE PERIOD. Annually, on or before February 15, the board shall consult with the assessors of the counties in which air carriers' aircraft normally make physical contact. On or before March 1, the board shall designate a representative period to be used by all assessors in assessing the aircraft of each carrier for the forthcoming fiscal year.

(g) APPLICATION OF ALLOCATION FORMULA. The aircraft of certificated air carriers and scheduled air taxi operators shall be segregated by type, and a separate allocation ratio shall be computed for each type which has established a tax situs within the state, excluding those aircraft within a type which have not established a tax situs within the state. Each allocation ratio shall then be applied to the total value of the carrier's aircraft of each type to which the allocation ratio applies, excluding those aircraft within a type which have not established a tax situs within the state.

The types are as follows:

1. Piston-powered
2. Turboprop-powered
3. Helicopter
4. Turbojet and Turbofan powered

Two engine

Three engine

Four engine

DC-8-60 series

Boeing 747

DC-10 and L1011

History:      Adopted March 9, 1967, effective March 10, 1967.  
                 Amended January 8, 1969, effective February 12, 1969.  
                 Amended December 12, 1969, effective January 11, 1970.  
                 Amended February 16, 1970, effective March 26, 1970.  
                 Amended December 20, 1971, effective January 19, 1972.

## **APPENDIX B DEFINITIONS**

Definitions of the following terms, unless otherwise noted, are those used by the Civil Aeronautics Board of the United States.

### **Air Carrier.**

Any citizen of the United States who undertakes, whether directly or indirectly, or by a lease or any other arrangement, to engage in air transportation (Subdivision 3, Section 101, Title I of the Federal Aviation Act of 1958).

### **Air Transportation.**

Interstate, overseas, or foreign air transportation or the transportation of mail by aircraft (Subdivision 10, Section 101, Title I of the Federal Aviation Act of 1958). The carrying of passengers, freight, express, or mail by fixed-wing aircraft or helicopters (lay definition).

### **Aircraft.**

Any contrivance now known or hereafter invented, used, or designed for navigation of or flight in the air (Subdivision 5, Section 101, Title I of the Federal Aviation Act of 1958).

### **Aircraft Make.**

As used in this handbook, the manufacturer of the aircraft.

### **Aircraft Type.**

As used in this handbook, a type specified in Property Tax Rule 202, Subsection (g). See Appendix F.

### **All-Cargo Carrier.**

One of a class of air carriers holding certificates of public convenience and necessity issued by the CAB authorizing the performance of scheduled air freight, express, and mail transportation over specified routes as well as the conduct of nonscheduled operations, which may include carrying passengers.

### **Arrival.**

The landing of an aircraft at an airport for the purpose of embarking or disembarking of crew, passengers, or freight (lay definition).

### **Block-To-Block Time.**

The lapse of time between the unblocking of the wheels in preparation for a takeoff and the blocking of the wheels at a loading dock or ramp after landing (lay definition).

## Appendix B Definitions

### **Capitalized Interest.**

The cost of money which an air carrier deposited with a manufacturer during the period of construction of aircraft. May be incurred by borrowing funds for the deposit; or as an accrual of interest on interest-bearing notes deposited with the manufacturer; or as loss of interest on funds removed from the carrier's own cash reserves for the deposit (lay definition).

### **Certificate Of Public Convenience And Necessity:**

#### *Issued by the Civil Aeronautics Board.*

An authorization to certificated route air carriers to perform scheduled air transportation over specified interstate or foreign routes plus limited nonscheduled service, or to supplemental air carriers to perform charter services which supplement the operations of the certificated route carriers (lay definition).

#### *Issued by the California Public Utilities Commission.*

An authorization to provide scheduled passenger services at California airports that is issued to intrastate air carriers or to interstate air carriers which are not issued certificates by the CAB (lay definition). Within this group are the air carriers which use aircraft of less than 12,500 pounds takeoff weight and operate scheduled passenger service interstate; the CAB, although authorized to, does not normally certificate this group. The PUC does not certificate intrastate or interstate air carriers which carry only mail and freight on a scheduled basis, nor does it certificate any air carriers which do not operate a scheduled service.

### **Certificated Route Air Carriers.**

One of a class of air carriers holding certificates of public convenience and necessity issued by the CAB which authorize the performance of scheduled air transportation over specified routes and a limited amount of nonscheduled operations. This group includes the all-cargo carriers and comprises all of the airlines certificated by the CAB except the supplemental air carriers.

### **Charter Trip.**

Air transportation performed by an air carrier holding a certificate of public convenience and necessity where the entire capacity of one or more aircraft has been engaged for the movement of persons and their baggage or the movement of property on a time, mileage, or trip basis.

### **Citizen Of The United States.**

1. An individual who is a citizen of the United States or of one of its possessions, or
2. A partnership of which each member is such an individual, or
3. A corporation or association created or organized under the laws of the United States or of any state, territory, or possession of the United States of which the president and two-thirds or more of the members of the board of directors and other managing officers thereof are such individuals and in which at least 75 percent of the voting interest is owned or controlled by persons who are citizens of the United States.

## Appendix B Definitions

### **Departure.**

The takeoff of an aircraft from an airport after embarking or disembarking of crew, passengers, or freight (lay definition).

### **Domestic Trunks (Domestic Trunk Operations).**

Domestic operations of the domestic trunk carriers. This group of carriers operates primarily within the geographical limits of the 48 contiguous states of the United States (and the District of Columbia) over routes primarily serving the larger communities.

### **Flight Equipment.**

Airframes, aircraft engines, and other flight equipment used in the in-flight operations of aircraft.

### **Flight Equipment Interchange.**

An arrangement that provides single-plane service over a long route, without involving additional competitive carriers over one or more segments of the route. On a given interchange flight, a plane of one of the interchange partners flies the entire trip but the crew is changed so that each carrier flies only over its own route segment. Most interchanges involve only two carriers, although occasionally there are three. Interchanges must be approved by the CAB.

### **Flight Equipment Expendable Parts.**

Flight equipment replacement parts of a type recurrently expended and replaced rather than repaired or reused.

### **Flight Equipment Spare Parts And Assemblies.**

Parts and assemblies of material value which are rotatable in nature, are generally reserviced or repaired and used repeatedly, and possess a service life approximating that of the aircraft type to which they relate.

### **Flight Stage.**

The operation of an aircraft from takeoff to landing.

### **Foreign-Flag Air Carrier.**

An air carrier other than a U. S. flag air carrier engaged in international air transportation. "Foreign air carrier" is a more all-inclusive term than "foreign-flag air carrier," presumably including those non-U. S. air carriers operating solely within their own domestic boundaries, but in practice the two terms are used interchangeably.

### **Freight.**

Property other than express and passenger baggage transported by air.

## Appendix B Definitions

### **General Aircraft.**

Privately owned aircraft which are used for pleasure or business but are not authorized to carry passengers, mail, or freight on a commercial basis (lay definition).

### **General Schedule.**

A schedule that shows the points between which the air carrier is authorized to engage in air transportation, all schedules of aircraft which will be operated by the air carrier between such points on the date the general schedule is to become effective, the time of arrival and departure at each point, and the frequency of each schedule.

### **Great-Circle Distance.**

The distance on a course along a great circle of the globe; the shortest distance between two points on the earth's surface.

### **Helicopter.**

A type of aircraft that derives lift from revolving "wings" or blades engine-driven about an approximately vertical axis. A helicopter does not have conventional fixed wings, nor in any but some earlier models is it provided with a conventional propeller, forward thrust and lift being furnished by the rotor. The powered rotor blades also enable the machine to hover and to land and take off vertically.

### **Helicopter Carriers.**

Domestic certificated route air carriers employing helicopter aircraft for their primary operation.

### **International And Territorial Operations.**

In general, operations outside territory of the United States, including operations between United States points separated by foreign territory or by major expanses of international waters.

### **Interstate Flight.**

A flight originating within the boundaries of one state and terminating within the boundaries of another state.

### **Intrastate Flight.**

A flight originating and terminating within the boundaries of a single state.

### **Local Service Carriers.**

Certificated domestic route air carriers operating routes of lesser density between the smaller traffic centers or between those centers and the principal centers.

## Appendix B Definitions

### **Nonscheduled Service.**

Flights that are not operated in regular scheduled service, such as charter flights, military contract flights, and training flights (lay definition).

### **Piston Planes.**

An aircraft operated by engines in which pistons moving back and forth work upon a crankshaft or other device to create rotational movement.

### **Public Aircraft.**

A term used to describe privately owned aircraft which operate on a commercial basis under exclusive contract with a governmental agency (lay definition).

### **Representative Period.**

The period designated by the State Board of Equalization to be used in determining the average activity of an air carrier within California (lay definition).

### **Schedule.**

Any part of the general schedule on file with the CAB; or, if any such schedule is not required by the CAB, the operating plan being performed (lay definition).

### **Scheduled Air Taxi Operator.**

One of a class of air carriers which engage in the scheduled air transportation of passengers, property, and/or mail by aircraft and which:

1. Utilize aircraft whose maximum certificated takeoff weight is 12,500 pounds or less. (Larger aircraft may be operated subject to an exemption under part 298 of the Economic Regulation of the CAB.)
2. Do not hold a certificate of public convenience and necessity or other economic authority issued by the Civil Aeronautics Board or by the California Public Utilities Commission (lay definition).

### **Scheduled Service.**

Transport service operated over an air carrier's certificated routes, based on published flight schedules, including extra sections.

### **Supplemental Air Carrier.**

One of a class of air carriers now holding certificates issued by the CAB, authorizing them to perform passenger and cargo charter services supplementing the scheduled service of the certificated route air carriers.

## Appendix B Definitions

### **System.**

The sum total of all operations (domestic, international, or territorial) performed by an air carrier.

### **Touch-and-Go.**

The practice of landings and takeoffs where the aircraft completes a landing and, without coming to a complete stop, takes off again (lay definition).

### **Turbofan Planes.**

Aircraft operated by a turbojet engine whose thrust has been increased by the addition of a low-pressure compressor (fan). The turbofan engine can have an oversized low-pressure compressor at the front with part of the flow by-passing the rest of the engine (front-fan or forward-fan), or it can have a separate fan driven by a turbine stage (aft-fan).

### **Turbojet Planes.**

Aircraft operated by jet engines incorporating a turbine-driven air compressor to take in and compress the air for the combustion of fuel, the gases of combustion (or the heated air) being used both to rotate the turbine and to create a thrust-producing jet.

### **Turboprop Planes.**

Aircraft in which the main propulsive force is supplied by a gas turbine-driven conventional propeller. Additional propulsive force may be supplied from the discharged turbine exhaust gas.

### **U. S.-Flag Carrier Or American-Flag Carrier.**

One of a class of air carriers holding a certificate of public convenience and necessity issued by the CAB and approved by the President, authorizing scheduled operations over specified routes between the United States (and/or its territories) and one or more foreign countries. Some U. S.-Flag carriers also conduct domestic operations, while others do not.

**APPENDIX C**  
**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE**  
**AIRCRAFT INTRASTATE FLIGHTS**

From/To	To/From	One-Half of Standard Time in Minutes
Burbank - Hollywood	Oakland	35
	Ontario	12
	San Diego	15
	San Francisco	26
	San Jose	23
Fresno	Bakersfield	15
	Los Angeles	23
	Merced	12
	Sacramento	20
	San Jose	16
	San Francisco	20
	Stockton	16
	Visalia	10
Los Angeles	Bakersfield	17
	Visalia	21
	Fresno	23
	Monterey	26
	Oakland	30
	Ontario	10
	Palm Springs	16
	San Diego	16
	Sacramento	30
	San Francisco	30
	San Jose	25
	Santa Barbara	16
	Travis AFB	30
El Centro	20	

Appendix C  
California Standard Flight Times for Jet Engine Aircraft

From/To	To/From	One-Half of Standard Time in Minutes
Oakland International	Burbank - Hollywood	35
	Los Angeles	30
	Monterey	17
	San Francisco	9
	San Diego	35
	San Jose	10
	Santa Ana	30
	Travis AFB	15
Ontario International	Burbank - Hollywood	12
	Los Angeles	10
	Palm Springs	12
	Sacramento	32
	San Diego	13
	San Francisco	32
	San Jose	27
Sacramento	Fresno	20
	Los Angeles	30
	Ontario	32
	San Francisco	16
	Stockton	10
San Diego International	Burbank - Hollywood	15
	Long Beach	15
	Los Angeles	16
	Oakland	35
	Ontario	13
	Palm Springs	15
	San Francisco	35
	Santa Ana	13

Appendix C  
California Standard Flight Times for Jet Engine Aircraft

From/To	To/From	One-Half of Standard Time in Minutes
San Francisco International	Arcata - Eureka	28
	Bakersfield	29
	Burbank - Hollywood	26
	Fresno	20
	Long Beach	32
	Los Angeles	30
	Marin County	6
	Modesto	16
	Monterey	16
	Oakland	9
	Ontario	32
	Palm Springs	35
	Sacramento	16
	San Diego	35
	San Jose	10
	Santa Ana	32
	Santa Barbara	26
Stockton	16	
Travis AFB	15	
San Jose	Burbank - Hollywood	23
	Fresno	16
	Los Angeles	25
	Oakland	10
	San Francisco	10
	Santa Ana	27
Santa Ana	Oakland	30
	San Diego	13
	San Francisco	32
	San Jose	27

Appendix C  
California Standard Flight Times for Jet Engine Aircraft

<b>From/To</b>	<b>To/From</b>	<b>One-Half of Standard Time in Minutes</b>
Santa Barbara	Los Angeles	16
	Monterey	21
	San Francisco	26

**APPENDIX D**  
**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE**  
**AIRCRAFT INTERSTATE FLIGHTS**

From/To	To/From	Standard Time in Minutes From/To the State Line
Arcata-Eureka	Medford	23
Burbank - Hollywood	Las Vegas	40
	Portland	73
El Centro	Yuma	16
Fresno	Las Vegas	40
	Denver	19
Los Angeles	Alcapulco	18
	Albuquerque	36
	Amarillo	34
	Anchorage	6
	Atlanta	29
	Baltimore	27
	Birmingham	31
	Boston	27
	Caracas	37
	Chicago	28
	Cincinnati	29
	Cleveland	28
	Colorado Springs	31
	Columbus	29
	Dallas	29
	Dayton	28
Denver	30	
Des Moines	29	
Detroit	27	
El Paso	31	

Appendix D  
California Standard Flight Times for Jet Engine Aircraft

From/To	To/From	Standard Time in Minutes From/To the State Line
Los Angeles (cont)	Ft. Worth	29
	Grand Junction	30
	Guatemala	24
	Hartford	26
	Hilo	5
	Honolulu	5
	Houston	28
	Huntsville	30
	Indianapolis	29
	Kansas City	29
	Las Vegas	42
	London	26
	Louisville	29
	Medford	80
	Memphis	29
	Mexico City	17
	Miami	28
	Milwaukee	23
	Minneapolis	23
	Montreal	27
	Nashville	28
	New Orleans	28
	New York	29
Newark	28	
Oklahoma City	29	
Omaha	29	
Panama City	22	
Philadelphia	29	

Appendix D  
California Standard Flight Times for Jet Engine Aircraft

From/To	To/From	Standard Time in Minutes From/To the State Line
Los Angeles (cont)	Phoenix	38
	Pittsburgh	28
	Portland	82
	Reno	56
	St. Louis	29
	Salt Lake City	31
	San Antonio	28
	Seattle	63
	Tahiti	5
	Tampa	26
	Tokyo	5
	Toronto	28
	Tucson	35
	Tulsa	29
	Vancouver, B.C.	65
	Washington, D.C.	30
	Wichita	30
Winnipeg	30	
Yuma	33	
Oakland	Chicago	22
	Las Vegas	58
	Kansas City	21
	New York	23
	Phoenix	74
	Portland	48
	Reno	39
	Salt Lake City	25
	Seattle	44

Appendix D  
California Standard Flight Times for Jet Engine Aircraft

From/To	To/From	Standard Time in Minutes From/To the State Line
Ontario	Chicago	23
	Dallas	22
	Denver	23
	Las Vegas	36
	Phoenix	28
	Salt Lake City	25
Palm Springs	Las Vegas	31
	Phoenix	24
Sacramento	Chicago	11
	Denver	13
	Las Vegas	48
	Portland	35
	Reno	27
	Salt Lake City	13
San Diego	Chicago	23
	Dallas	22
	Denver	29
	Honolulu	5
	Las Vegas	44
	Mexico City	5
	Minneapolis	26
	New York	20
	Phoenix	29
	Seattle	50
	Tucson	19
	Washington, D.C.	23

Appendix D  
California Standard Flight Times for Jet Engine Aircraft

From/To	To/From	Standard Time in Minutes From/To the State Line
San Francisco	Albuquerque	42
	Anchorage	5
	Atlanta	31
	Baltimore	24
	Boeing Field	47
	Boise	34
	Boston	21
	Chicago	23
	Cleveland	23
	Dallas	37
	Dayton	27
	Denver	27
	Detroit	22
	El Paso	58
	Eugene	52
	Hilo	5
	Honolulu	5
	Houston	44
	Kansas City	26
	Las Vegas	61
	London (Polar)	24
	Medford	59
	Miami	44
	Milwaukee	23
Minneapolis	23	
New Orleans	44	
New York	23	
Newark	23	

Appendix D  
California Standard Flight Times for Jet Engine Aircraft

From/To	To/From	Standard Time in Minutes From/To the State Line
San Francisco (cont)	Oklahoma City	29
	Omaha	25
	Philadelphia	23
	Phoenix	74
	Pittsburgh	23
	Portland	49
	Reno	42
	Roswell	45
	San Antonio	46
	St. Louis	28
	Salt Lake City	25
	Seattle	46
	Spokane	50
	Tampa	46
	Tucson	68
	Tokyo	5
Vancouver	43	
Washington, D.C.	25	
San Jose	Chicago	23
	Denver	25
	Las Vegas	52
	New York	21
	Portland	41
	Reno	36
	Seattle	39
Santa Ana	Las Vegas	38
	Phoenix	33
Stockton	Las Vegas	32

Appendix D  
California Standard Flight Times for Jet Engine Aircraft

From/To	To/From	Standard Time in Minutes From/To the State Line
Travis AFB	Anchorage	30
	Cold Bay, Alaska	30
	Honolulu	6
	Houston	36
	Japan	13
	Las Vegas	47
	Shemya	15
	Tacoma	36
	Tulsa	27

## APPENDIX E INTERSTATE AIRLINE MILEAGES AND CALIFORNIA PERCENTAGES<sup>3</sup>

From/To  (1)	To/From  (2)	Total Mileage  (3)	California Mileage  (4)	California Percentage Col (4) Col (3) (5)
Arcata	Portland	336	63	18.70
Bakersfield	Las Vegas	222	181	81.53
Blythe	Phoenix	155	11	7.10
Burbank	Las Vegas	223	189	84.75
Crescent City	Portland	277	17	6.14
El Centro	Phoenix	230	61	26.50
	Yuma	58	54	91.00
Fresno	Denver	828	121	14.61
	Las Vegas	258	197	76.36
Lancaster	Las Vegas	194	160	82.40
Los Angeles	Acapulco	1654	144	8.68
	Albuquerque	676	231	34.17
	Atlanta	1946	227	11.66
	Baltimore	2329	216	9.27
	Boston	2610	219	8.39
	Chicago	1746	225	12.80
	Cincinnati	1900	226	11.89
	Cleveland	2053	223	10.86
	Colorado Springs	816	222	25.80
	Columbus	1994	221	11.08
	Dallas	1245	225	18.10
	Dayton	1925	221	11.48

<sup>3</sup> These mileages and percentages have been computed in accordance with the California Administrative Code, Title 18, Chapter 1, Section 202 using the official mileage record of the Civil Aeronautics Board for the total mileage. California border mileages were, in most cases, supplied by the airlines and verified with the aid of an F.A.A. official map.

Appendix E  
Interstate Airline Mileages and California Percentages

From/To  (1)	To/From  (2)	Total Mileage  (3)	California Mileage  (4)	California Percentage Col (4) Col (3) (5)
Los Angeles (cont)	Denver	849	218	25.60
	Des Moines	1448	217	14.80
	Detroit	1978	220	10.92
	El Paso	712	218	30.62
	Ft. Worth, Texas	1235	225	18.20
	Grand Junction	655	209	31.91
	Guatemala	2197	189	8.60
	Hartford	2527	218	8.49
	Hilo	2446	1	.04
	Honolulu	2558	1	.04
	Houston	1388	216	15.56
	Huntsville	1801	235	13.05
	Indianapolis	1815	226	12.46
	Kansas City	1368	228	16.70
	Las Vegas	235	199	84.68
	London	5458	215	3.90
	Louisville, KY	1846	230	12.40
	Medford, OR	630	595	94.40
	Memphis, TN	1617	236	14.59
	Mexico City	1555	144	9.24
	Miami	2352	224	9.52
	Milwaukee	1756	220	12.53
	Minneapolis	1543	212	13.74
	New Orleans	1671	218	13.05
New York	2474	215	8.69	
Newark	2454	216	8.80	
Oklahoma City	1186	228	19.22	

Appendix E  
Interstate Airline Mileages and California Percentages

From/To  (1)	To/From  (2)	Total Mileage  (3)	California Mileage  (4)	California Percentage Col (4) Col (3) (5)
Los Angeles (cont)	Omaha	1330	225	17.00
	Philadelphia	2402	228	9.49
	Phoenix	368	222	60.33
	Pittsburgh	2137	221	10.34
	Portland	838	579	69.09
	Reno	393	334	84.99
	St. Louis	1591	230	14.46
	Salt Lake City	591	203	34.35
	San Antonio	1196	218	18.22
	Seattle	957	450	47.00
	Tahiti	4088	2	.05
	Tampa	2159	213	9.87
	Toronto, Canada	2175	224	10.30
	Tucson	449	220	49.00
	Tulsa	1282	231	18.01
	Vancouver	1081	470	44.40
	Washington	2286	227	9.93
	Wichita	1203	226	18.79
Winnipeg, Canada	1530	205	13.40	
Yuma	237	225	95.00	
Oakland	Chicago	1835	165	8.99
	Las Vegas	406	341	83.99
	New York	2575	177	6.87
	Portland	546	299	54.76
	Reno	180	169	93.89

Appendix E  
Interstate Airline Mileages and California Percentages

From/To  (1)	To/From  (2)	Total Mileage  (3)	California Mileage  (4)	California Percentage Col (4) Col (3) (5)
Ontario	Chicago	1702	175	10.28
	Las Vegas	197	164	83.25
	Phoenix	324	180	55.56
	Yuma	200	191	95.50
Palm Springs	Las Vegas	174	139	79.89
	Phoenix	260	125	48.08
Red Bluff	Eugene	281	129	45.90
	Medford	167	132	79.00
Redding	Eugene	254	104	40.90
	Medford	140	106	75.70
Riverside	Las Vegas	196	161	82.14
	Phoenix	318	168	52.80
Sacramento	Chicago	1781	89	5.00
	Denver	887	93	10.48
	Klamath Falls	253	241	95.26
	Las Vegas	322	233	70.18
	Medford	277	248	89.53
	Portland	477	228	47.80
	Reno	133	99	87.61
	Salt Lake City	532	90	16.92
San Diego	Acapulco	1545	18	1.17
	Albuquerque	632	145	22.90
	Boston	2589	160	6.18
	Chicago	1724	170	9.80
	Dallas	1182	150	12.69
	El Paso	634	115	18.20
	Ft. Worth	1170	150	12.80

Appendix E  
Interstate Airline Mileages and California Percentages

From/To  (1)	To/From  (2)	Total Mileage  (3)	California Mileage  (4)	California Percentage Col (4) Col (3) (5)
San Diego (cont)	Houston	1313	115	8.70
	Las Vegas	257	224	87.16
	Mexico City	1146	30	2.10
	New York	2446	147	6.01
	Oklahoma City	1136	145	12.80
	Phoenix	303	158	52.15
	Seattle	1063	380	35.80
	Tucson	367	115	31.34
	Tulsa	1236	145	11.70
	Yuma	150	148	98.00
San Francisco	Albuquerque	897	282	31.50
	Anchorage	2021	12	.59
	Atlanta	2139	253	11.83
	Baltimore	2458	191	7.77
	Boise	524	212	40.46
	Boston	2704	177	6.55
	Chicago	1847	178	9.64
	Cincinnati	2044	190	9.30
	Cleveland	2163	177	8.18
	Columbus	2114	190	8.99
	Dallas	1477	273	18.48
	Dayton	2053	190	9.25
	Denver	956	198	20.71
	Detroit	2081	178	8.55
	El Paso	993	440	44.30
	Eugene	452	307	67.92
	Ft. Worth	1467	290	19.70

Appendix E  
Interstate Airline Mileages and California Percentages

From/To  (1)	To/From  (2)	Total Mileage  (3)	California Mileage  (4)	California Percentage Col (4) Col (3) (5)
San Francisco (cont)	Hilo	2315	10	.43
	Honolulu	2400	10	.42
	Houston	1650	345	20.90
	Indianapolis	1946	193	9.92
	Kansas City	1507	208	13.80
	Klamath Falls	316	303	95.89
	Las Vegas	414	353	85.27
	London	5370	210	3.91
	Louisville	1991	208	10.40
	Medford	330	306	92.73
	Miami	2588	370	14.30
	Milwaukee	1846	177	9.59
	Minneapolis	1590	175	11.01
	New Orleans	1913	370	19.34
	New York	2587	177	6.84
	Newark	2566	177	6.90
	North Bend, OR	408	310	75.90
	Oklahoma City	1385	240	17.30
	Omaha	1434	177	12.34
	Philadelphia	2523	177	7.02
	Phoenix	650	498	76.60
	Pittsburgh	2256	177	7.85
	Portland	552	304	55.07
Reno	192	181	94.27	
St. Louis	1736	215	12.38	
Salt Lake City	601	176	29.28	
Seattle	680	301	44.26	

Appendix E  
Interstate Airline Mileages and California Percentages

From/To  (1)	To/From  (2)	Total Mileage  (3)	California Mileage  (4)	California Percentage Col (4) Col (3) (5)
San Francisco (cont)	Spokane	735	322	43.81
	Tampa	2395	370	15.45
	Tucson	752	486	64.63
	Tulsa	1466	230	15.60
	Vancouver	800	302	37.75
	Washington	2417	191	7.90
San Jose	Chicago	1828	174	9.52
	Denver	935	186	19.89
	Las Vegas	385	318	82.60
	New York	2575	167	6.49
	Reno	188	167	88.83
Santa Ana	Las Vegas	226	193	85.40
	Phoenix	338	193	57.10
	Yuma	202	189	93.56
Stockton	Las Vegas	359	203	56.55
	Reno	136	114	83.82
Travis AFB	Anchorage	1990	223	11.40
	Honolulu	2437	63	2.50

## **APPENDIX F**

### **AIRCRAFT TYPES AND SELECTED EXAMPLES WITHIN EACH TYPE**

#### **PISTON-POWERED**

Convair 240  
Convair 340  
Convair 440  
Douglas DC-3  
Douglas DC-6  
Douglas DC-7  
Lockheed L749  
Lockheed L-1040  
Lockheed 1649  
Martin 404

#### **TURBOPROP-POWERED**

Canadair CL-44D  
Convair 540  
Convair 580  
Convair 600  
Convair 640  
Electra 188  
Fairchild F-27  
Fairchild Hiller FH-227  
Nord 262  
Viscount 700  
Viscount 800

Appendix F  
Aircraft Types and Selected Examples Within Each Type

**HELICOPTER**

**TURBOJET- AND TURBOFAN-POWERED**

**TWO-ENGINE**

BAC 111

Boeing 737

Caravelle SE210

Douglas DC9

**THREE-ENGINE**

Boeing 727

Trident

**FOUR-ENGINE**

Boeing 707

Boeing 720

Comet 4C

Convair 880

Convair 990

Douglas DC-8 (Excluding 60 series)

**Douglas DC-8-60 series**

**Boeing 747**

**Douglas DC-10**

**Lockheed L-1011**

The above examples of aircraft included within the specific types are for information purposes only and are not meant to be all-inclusive. As future aircraft models are developed and introduced, they should be treated as separate types, especially if their functions and costs are not comparable to those of aircraft included within the current types.

## **APPENDIX G**

### **EXAMPLE OF ALLOCATION OF AIRCRAFT OF A CERTIFICATED ROUTE AIR CARRIER**

Airline "X" is an air carrier authorized to operate a scheduled interstate route which utilizes two airports within California. We will call the airports "A" and "B." The air carrier has a maintenance base at airport "A" where it conducts major overhaul work on its aircraft.

To keep this example simple, we will assume that the carrier operates three aircraft. All are four-engine jets of the same make. The air carrier is required to file a schedule T-3, On-Line Airport Activity Data, with the Civil Aeronautics Board on a quarterly basis.

In normal circumstances the air carrier would complete the Air Carrier's Operation Reports, forms AH 570-1-L, AH 570-1-S, AH 570-2, and AH 570-3, and forward them to the county assessor. For the sake of understanding, we shall assume that the assessor of airport "A" was supplied with information on the air carrier's activity and will complete the Operation Reports with the data supplied.

Basic data, in addition to those in the second paragraph above, are as follows:

1. Flight 50 is a daily flight which enters California from Denver, Colorado. It first lands at airport "A" and then proceeds to airport "B."
2. Flight 100 is flown on Mondays and Fridays only and enters California from Reno, Nevada. It first lands at airport "A" and then departs for Hawaii.
3. One aircraft was in the maintenance base at airport "A" for 21 days in October 1971.
4. Schedule T-3 supplied to the CAB for the fourth quarter of 1971 shows 100 departures from airport "A" and 1,000 departures from all airports, both in California and elsewhere. Section 1152 of the Revenue and Taxation Code requires that both arrivals and departures be reported, so the departures are multiplied by 2 to compute 200 and 2,000 arrivals and departures for airport "A" and for all airports, respectively.

5. The designated representative periods are as follows:

Scheduled flight and ground time: a consecutive seven-day period taken from the schedule in effect on the 1972 lien date.

Nonscheduled flight and ground time: the six-month period of September, 1971 through February, 1972.

Arrivals and departures: the three-month period of October through December, 1971.

6. The aircraft are jet-engine types so form AH 570-1-S should be used in reporting the flight detail. Also, the California Standard Flight Times, Intrastate and Interstate, in Appendix

Appendix G  
Example of Allocation of Aircraft of a Certificated Route Air Carrier

“C” of this handbook should be used in determining the flight time between airports and to and from the state border.

The detailed calculations using the above data have been entered on the report forms in Appendices E-5, E-6, and E-7. As the report forms, in conjunction with their instructions, are fairly self-explanatory, we shall comment only on selected entries.

Columns 7 and 8 of Appendix E-5 request the inbound and outbound flight times for flights 50 and 100 attributable to airport “A.” The flight time in this case is fictitious, but it can normally be found in Appendix “C,” California Standard Flight Times Table.

Column 11, total allocated time of 870 minutes, is carried forward to column 2 of form AH 570-2 as shown in Appendix E-6.

Appendix E-6, column 3, requests the major overhaul time. In the detailed data it was stated that one aircraft was in the maintenance shop at airport “A” for 21 days in October, 1971. This is nonscheduled time, so the representative period is the six-month period of September, 1971 through February, 1972. The total maintenance time is 30,240 minutes (21 days time 1,440 minutes a day). This is divided by 26 (the number of weeks in the six-month representative period) to produce a quotient of 1,163 minutes, which is the average weekly maintenance time that is entered in column 3.

Column 5 requires the total available time to be computed for an average week. This is accomplished by multiplying the number of aircraft owned and controlled on the lien date (3) by the total minutes in a week (10,080). This results in a total of 30,240 minutes.

Columns 7 and 8 require entry of the arrivals and departures at this airport and total arrivals and departures at this airport and elsewhere of all the aircraft of the four-engine jet type during the representative period, the three-month period of October through December of 1971. The arrivals and departures both at this airport and at this airport and elsewhere are taken from the Schedule T-3 supplied to the CAB by the air carrier. In this case these are 200 and 2000 respectively (see item 4 of additional data).

Column 11 requires the full cash value of the aircraft. This information comes from form AH 570-3, Aircraft Value Computation, as shown on Appendix E-7.

Appendix E-7 requires the air carrier to list data on each aircraft in columns 1 through 6. Columns 7, 8 and 9 are for use by the assessor in computing the full cash value. In this example, the percent good amounts are for illustration only and are **not** meant to be used as guides.

## Appendix G Example of Allocation of Aircraft of a Certificated Route Air Carrier

CARRIER     Air Carrier "X"      
 AIRCRAFT TYPE     4 Engine Jet      
 SHEET     1     OF     1     SHEETS

19 72  
 Supplementary Schedule to the  
 Business Property Statement

COUNTY     Any County      
 AIRPORT     "A"    

### AIR CARRIER'S OPERATION REPORT

FLIGHT DETAIL - JET ENGINE TYPES ONLY  
 SEE REVERSE SIDE FOR INSTRUCTIONS

REPRESENTATIVE PERIOD -Scheduled Time Feb. 22-Feb. 28, 1972  
 -Nonscheduled Time Sept. 1971-Feb. 1972

INBOUND FLIGHT			OUTBOUND FLIGHT			TIME ALLOCATED TO THIS AIRPORT IN MINUTES				
1	2	3	4	5	6	7	8	9	10	11
ARRIVES AS FLIGHT NUMBER AND FREQUENCY	FROM	ARRIVE (USE PACIFIC TIME)	DEPARTS AS FLIGHT NUMBER AND FREQUENCY (SEE INSTRUCTIONS)	TO	DEPART (USE PACIFIC TIME)	INBOUND FLIGHT TIME (SEE INSTRUCTIONS)	OUTBOUND FLIGHT TIME (SEE INSTRUCTIONS)	GROUND TIME (6 - 3)	NUMBER OF FLIGHTS PER WEEK	TOTAL TIME [(7 + 8 + 9) x 10]
50 Daily	Denver Colorado	1310	50 Daily	Airport "B"	1410	25	15	60	7	700
100 M.F.	Reno Nevada	0800	100 M.F.	Hawaii	0900	20	5	60	2	170
									Total	870

RETURN THIS FORM WITH THE BUSINESS PROPERTY STATEMENT

## Appendix G

### Example of Allocation of Aircraft of a Certificated Route Air Carrier

Instructions for Completing Form AH570-1-S

#### AIR CARRIER'S OPERATION REPORT

*FLIGHT DETAIL - JET ENGINE TYPES ONLY\**

List name of carrier, type of aircraft being reported as described in California Administrative Code, Title 18, Section 202, county in which the airport is located, airport name, number of sheets, and the representative period or periods. Fill in the columns in the following manner:

- Column 1. List flight number and whether the flight is daily, Sunday only, etc.
- Column 2. Enter location of last stop prior to arrival at this airport.
- Column 3. Enter time of arrival at this airport, using the 0000 to 2400 clock. All time entries must be recorded in Pacific time.
- Column 4. List flight number and whether the flight is daily, Sunday only, etc. A flight originating at this airport should be recorded on the line used for the terminating flight if the same aircraft is scheduled for both flights.
- Column 5. Enter location of first stop after leaving this airport.
- Column 6. Enter time of departure from this airport. Note -- if there is a layover of more than 24 hours, the air carrier must so indicate.
- Column 7. Use appropriate standard flight time within California as set forth in Appendix C AH 570.
- Column 8. See instructions for Column 7.
- Column 9. Calculate by subtracting the Column 3 entry from the Column 6 entry.

There may be situations where a scheduled air carrier's operating schedule reflects an aircraft remaining at the subject airport for a specified period of time, but, during some or all of these stops, the aircraft is actually flown into other ports to provide nonscheduled service. When circumstances such as this exist, the air carrier should allocate to the other ports the appropriate amount of flight and ground time, reporting it as nonscheduled time to other counties if these ports are in California, and exclude from the scheduled ground time at the first airport an equivalent amount of time. Detailed calculations of the excluded ground time must be supplied the county in which the specified stop was scheduled.

This exclusion is not to be made unless the nonscheduled activity establishes situs for the aircraft type elsewhere. Time devoted to training flights not involving actual landings at other airports, for example, may not be excluded.

- Column 10. If flights are made at least once a week, enter the total number of flights per week. If flights are made less frequently than once a week, enter the total number of flights during the representative period as the numerator of a fraction and the number of weeks in the representative period as the denominator of a fraction. For example, if a flight is scheduled once every other week and the representative period is one week long, the fraction  $\frac{1}{2}$  would be the numerator and 1 would be the denominator. The fraction  $\frac{1}{2}/1$  would then be entered in this column.
- Column 11. Calculate by adding the entries in Columns 7, 8, and 9 and multiplying the total by the number of flights in Column 10.

\* This form is to be used by air carriers for reporting flight activity of their jet engine aircraft types. The flight activity of all other aircraft is to be reported on Form AH 570-1-L, FLIGHT DETAIL -- PISTON-POWERED AND TURBOPROP TYPES ONLY.

SBE-DAS AH 570-1-S, AIR CARRIER'S SUPPLEMENT INSTRUCTIONS 8-4-71



**Appendix G**  
**Example of Allocation of Aircraft of a Certificated Route Air Carrier**

Instructions for Completing Form AH 570-2

**AIR CARRIER'S OPERATION REPORT**  
**FLIGHT EQUIPMENT VALUE COMPUTATION**

Complete through column 10, listing name of carrier, county in which the airport is located, airport name, number of sheets, representative periods used for calculating scheduled time, nonscheduled time, and arrivals and departures. Fill in the columns in the following manner:

- Column 1. List the aircraft type from form AH 570-1-S for jet aircraft, and from form AH 570-1-L for piston-powered and turboprop aircraft.
- Column 2. Enter total time allocated to this airport as shown in Column 11 of form AH 570-1-S and or Column 17 of form AH570-1-L.
- Column 3. Enter maintenance, overhaul, pilot training, etc. time in minutes during the representative period attributable to this airport which is not included in Column 2 of this form. If the period during which this time accrued is longer than one week, divide the total time by the number of weeks in the period and enter the result in this column. Detail calculations should be made on a separate sheet and attached to this schedule.
- Column 4. Add Columns 2 and 3 entries to arrive at total time per week, in minutes, allocated to this airport.
- Column 5. Enter the result of multiplying the carrier's total number of aircraft of this type by 10,080 minutes, the total time in one week. The number of aircraft is obtained from form AH 570-3, AIRCRAFT VALUE COMPUTATIONS.
- Column 6. Calculate by dividing the total allocated time in Column 4 by the total time in Column 5, and multiplying the result by 75 percent.
- Column 7. Enter the arrivals and departures of this type of aircraft at this airport during the representative period. For air carriers required to report their revenue service departures to the Civil Aeronautics Board, the number of such departures should be multiplied by two and the product entered in this column.
- Column 8. Enter the arrivals and departures of all aircraft of this type both at this airport and elsewhere during the representative period. See instructions for Column 7.
- Column 9. Calculate by dividing the number of arrivals and departures at this airport in Column 7 by the total number of arrivals and departures in Column 8 and multiplying the result by 25%.
- Column 10. Add the factors in Columns 6 and 9 and enter the sum here.
- Column 11. The full cash value of the carrier's entire fleet of each type of aircraft will be determined by the assessor and entered in this column.
- Column 12. The assessor will multiply the total factor in Column 10 by the full cash value in Column 11 and enter the result here.

SBE-DAS AH 570-2, AIR CARRIER'S SUPPLEMENT INSTRUCTIONS 8-4-71



Appendix G  
Example of Allocation of Aircraft of a Certificated Route Air Carrier

Instructions for Completing Form AH 570-3

**AIR CARRIER'S OPERATION REPORT  
AIRCRAFT VALUE COMPUTATIONS**

List name of carrier, aircraft type as described in California Administrative Code, Title 18, Section 202, county in which airport is located, airport name, number of sheets, and lien date. Fill in the columns in the following manner:

- Column 1. Enter the F.A.A. registration number assigned to each aircraft controlled by the carrier as of 12:01 a.m., March 1, of the current year of a make and type that acquired tax situs at this airport.
- Column 2. Enter the make (manufacturer's name) and model number and letter of each aircraft.
- Column 3. Enter the date of acquisition by the first user of the aircraft or, if leased, enter the date of acquisition by the lessor and the name of the lessor.
- Column 4. Indicate whether the aircraft was new or used when acquired by the reporting carrier or the lessor.
- Column 5. If the aircraft was purchased used by either the reporting carrier or by a lessor, enter the date of purchase.
- Column 6. Enter the cost of purchase for the reporting carrier plus the cost of all capital additions from the date of purchase to the current lien date. If leased, enter the cost of purchase to the lessor plus the cost of all capital additions to the current lien date. If this information is not known, so state. The cost of purchase includes capitalized interest on advances to manufacturers on purchase prices of all aircraft first acquired on or after May 1, 1967.

Columns 7, 8 and 9 are to be completed by the assessor.

SBE-DAS AH 570-3, AIR CARRIER'S SUPPLEMENT INSTRUCTIONS 8-4-71

## APPENDIX H EXAMPLE OF ALLOCATION OF AIRCRAFT OF A SUPPLEMENTAL AIR CARRIER

Air carrier "Y" holds a certificate of public convenience and necessity as a supplemental carrier. Its primary business is hauling passengers and freight on a charter basis. It operated two aircraft of the DC8-60 type during the entire representative period. The air carrier is headquartered outside California and occasionally flies into airport "A" and then proceeds to various destinations.

The representative period for both flight and ground time and arrivals and departures is the twelve-month period of March 1, 1971 through February 28, 1972.

The air carrier's records and flight logs revealed the following information:

1. Aircraft number 10015 was purchased used in 1969. The flight log revealed that the aircraft utilized Airport "A" 6 times during the representative period. Each trip originated from New York but departed for various locations as shown on Appendix F-4.
2. Aircraft number 10016 was purchased new in 1970. The flight log revealed that the aircraft utilized airport "A" for 7 trips with origins and destinations as illustrated on Appendix F-4.

The detailed calculations have been entered on the reporting forms AH 570-1-L, AH 570-2, and AH 570-3 as shown in Appendix F-4, 5, and 6. As the reporting forms and their instructions are fairly understandable and the example in Appendix "G" covers some of the same circumstances encountered in this example, we shall explain only selected entries.

Appendix F-4, column 16 requires entry of the number of flights per week. The two aircraft were operated during the entire twelve-month representative period, so the ground and flight time of each flight is divided by 52, the number of weeks in the representative period. This calculation produces the average weekly flight and ground time allocable to Airport "A".

The form reproduced in Appendix F-5 requires entry of the number of arrivals and departures at this airport during the representative period. To obtain this number the county may refer to the actual arrivals and departures as recorded on the Appendix F-4 form.

Column 8 of the form in Appendix F-5 requires the reporting of arrivals and departures both at this airport and elsewhere during the representative period. These numbers must be supplied by the airline from the flight logs of the individual aircraft.

The percent good amounts used in Appendix F-6 are for illustrative purposes only and are **not** intended to be used as guides.

## Appendix H

### Example of Allocation of Aircraft of a Supplement Carrier

19 72  
Supplementary Schedule to the  
Business Property Statement

CARRIER     Air Carrier "Y"    

COUNTY     Any County    

AIRCRAFT TYPE     DC-8-60    

#### AIR CARRIER'S OPERATION REPORT

AIRPORT     "A" Airport    

SHEET     1     OF     1     SHEETS

FLIGHT DETAIL -- PISTON-POWERED AND  
TURBOPROP TYPES ONLY  
SEE REVERSE SIDE FOR INSTRUCTIONS

REPRESENTATIVE PERIOD -Scheduled Time     --      
-Nonscheduled Time     March 1971-Feb. 1972    

INBOUND FLIGHT						OUTBOUND FLIGHT						TIME ALLOCATED TO THIS AIRPORT IN MINUTES				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
ARRIVES AS FLIGHT NUMBER AND FREQUENCY	FROM	DEPART (USE PACIFIC TIME)	ARRIVE (USE PACIFIC TIME)	FLIGHT TIME PER DAY IN MINUTES (4 - 3)	PERCENT ALLOC. OF FLT. TIME	DEPARTS AS FLIGHT NUMBER AND FREQUENCY (SEE COL. 7 INSTRUCTIONS)	TO	DEPART (USE PACIFIC TIME)	ARRIVE (USE PACIFIC TIME)	FLIGHT TIME PER DAY IN MINUTES (10 - 9)	PERCENT ALLOC. OF FLT. TIME	INBOUND FLIGHT TIME (5 x 6)	OUTBOUND FLIGHT TIME (11 x 12)	GROUND TIME (9 - 4)	NUMBER OF FLIGHTS PER WEEK	TOTAL TIME (13 + 14 + 15) x (16)
A/C 10015	New York	1400	1900	300	7.00	A/C 10015	Japan	0900	2300	840	1.00	21	8	840	1/52	17
A/C 10015	New York	0900	1400	300	7.00	A/C 10015	Chicago	2100	2400	180	10.00	21	18	420	1/52	9
A/C 10015	New York	0800	1300	300	7.00	A/C 10015	Mexico City	1900	2400	300	15.00	21	45	360	1/52	8
A/C 10015	New York	0900	1400	300	7.00	A/C 10015	Alaska	0900	1400	300	10.00	21	30	1140	1/52	23
A/C 10015	New York	1700	2200	300	7.00	A/C 10015	Dallas	0400	0700	180	15.00	21	27	360	1/52	8
A/C 10015	New York	1100	1400	300	7.00	A/C 10015	Honolulu	0700	1200	300	1.00	21	5	1020	1/52	20
A/C 10016	Denver	0900	1200	180	10.00	A/C 10016	New York	1900	0100	360	7.00	18	25	420	1/52	9
A/C 10016	Seattle	1100	1300	120	20.00	A/C 10016	Los Angeles	1800	1900	60	50.00	24	30	300	1/52	7
A/C 10016	Japan	0700	2100	840	1.00	A/C 10016	New York	1800	2300	300	7.00	8	21	1260	1/52	25
A/C 10016	Chicago	1000	1300	180	10.00	A/C 10016	Miami	2300	0400	300	10.00	18	30	600	1/52	12
A/C 10016	Alaska	0700	1200	300	10.00	A/C 10016	London	0700	1700	600	5.00	30	30	1140	1/52	23
A/C 10016	New York	0800	1300	300	10.00	A/C 10016	Paris	0600	1600	600	5.00	30	30	1020	1/52	21
A/C 10016	Japan	0600	1900	780	1.00	A/C 10016	Japan	1700	0600	780	1.00	8	8	1320	1/52	26
																<u>208</u>

RETURN THIS FORM WITH THE BUSINESS PROPERTY STATEMENT

SBE-DAS AH 570-1-L, AIR CARRIER'S SUPPLEMENT 8-4-71

## Appendix H

### Example of Allocation of Aircraft of a Supplement Carrier

Instructions for Completing Form AH 570-1-L

#### **AIR CARRIER'S OPERATION REPORT**

*FLIGHT DETAIL -- PISTON-POWERED AND  
TURBOPROP TYPES ONLY\**

List name of carrier, type of aircraft being reported as described in California Administrative Code, Title 18, Section 202, county in which the airport is located, airport name, number of sheets, and the representative period or periods. Fill in the columns in the following manner:

Column 1. List flight number and whether the flight is daily, Sunday only, etc.

Column 2. Enter location of last stop prior to arrival at this airport.

Column 3. Enter time of departure from last stop prior to arrival at this airport, using the 0000 to 2400 clock. All time entries must be recorded in Pacific time.

Column 4. Enter time of arrival at this airport.

Column 5. Calculate by subtracting Column 3 entry from Column 4 entry.

Column 6. Enter the percentage of time in Column 5 to be allocated to this airport, calculated pursuant to California Administrative Code, Title 18, Section 202. Section 202 states the percentage of flight time allocation shall be calculated as follows:

A. Intrastate flight -- For aircraft flying from one California airport to another California airport, the flight time attributable to each airport is one-half the flight time between the airports.

B. Interstate and foreign flights -- Flight time from or to the State boundary shall be allocated to the California airport in which the aircraft first lands or last takes off. The flight time to the State boundary shall be computed as follows:

(1) Determine the mileage from the airport to the State boundary crossing point on a great circle flight to the first landing point outside the State;

(2) Divide this mileage by the total great circle mileage from the airport to the first landing point outside the State;

The same procedure shall be used for inbound flights from outside the State. To allow for differences in take-off, landing, and cruising speeds and for varying take-off and landing patterns, the time allocated to an airport shall not be less than five minutes for an incoming or an outgoing flight.

Column 7. List flight number and whether the flight is daily, Sunday only, etc. A flight originating at this airport should be recorded on the line used for the terminating flight if the same aircraft is scheduled for both flights.

Column 8. Enter location of first stop after leaving this airport.

Column 9. Enter time of departure from this airport. Note -- if there is a layover of more than 24 hours, the air carrier must so indicate.

Column 10. Enter time of arrival at next stop.

Column 11. Calculate by subtracting Column 9 entry from Column 10 entry.

Column 12. Enter the percentage of time in Column 12 to be allocated to this airport, calculated pursuant to California Administrative Code, Title 18, Section 202. See instructions for Column 6.

Column 13. Calculate by multiplying the time in Column 5 by the percentage in Column 6.

Column 14. Calculate by multiplying the time in Column 11 by the percentage in Column 12.

Column 15. Calculate by subtracting the Column 4 entry from the Column 9 entry.

There may be situations where a scheduled air carrier's operating schedule reflects an aircraft remaining at the subject airport for a specified period of time, but, during some or all of these stops, the aircraft is actually flown into other ports to provide nonscheduled service. When circumstances such as this exist, the air carrier should allocate to the other ports the appropriate amount of flight and ground time, reporting it as nonscheduled time to other counties if these ports are in California, and exclude from the scheduled ground time at the first airport an equivalent amount of time. Detailed calculations of the excluded ground time must be supplied the county in which the specified stop was scheduled.

This exclusion is not to be made unless the nonscheduled activity establishes situs for the aircraft type elsewhere. Time devoted to training flights not involving actual landings at other airports, for example, may not be excluded.

Column 16. If flights are made at least once a week, enter the total number of flights per week. If flights are made less frequently than once a week, enter the total number of flights during the representative periods as the numerator of a fraction and the number of weeks in the representative period as the denominator of a fraction. For example, if a flight is scheduled once every other week and the representative period is one week long, the fraction  $\frac{1}{2}$  would be the numerator and 1 would be the denominator. The fraction  $\frac{1}{2}/1$  would then be entered in this column.

Column 17. Calculate by adding the entries in Columns 13, 14, and 15 and multiplying the total by the number of flights in Column 16.

\* This form is to be used by air carriers for reporting flight activity of their piston-powered and turboprop aircraft types. The flight activity of their jet engine aircraft is to be reported on Form *AH570-1-S, FLIGHT DETAIL -- JET ENGINE TYPES ONLY*.

SBE-DAS AH 570-1-L, AIR CARRIER'S SUPPLEMENT INSTRUCTIONS 8-4-71



## Appendix H Example of Allocation of Aircraft of a Supplement Carrier

Instructions for Completing Form AH 570-2

### **AIR CARRIER'S OPERATION REPORT FLIGHT EQUIPMENT VALUE COMPUTATION**

Complete through column 10, listing name of carrier, county in which the airport is located, airport name, number of sheets, representative periods used for calculating scheduled time, nonscheduled time, and arrivals and departures. Fill in the columns in the following manner:

- Column 1. List the aircraft type from form AH 570-1-S for jet aircraft, and from form AH 570-1-L for piston-powered and turboprop aircraft.
- Column 2. Enter total time allocated to this airport as shown in Column 11 of form AH 570-1-S and or Column 17 of form AH 570-1-L.
- Column 3. Enter maintenance, overhaul, pilot training, etc. time in minutes during the representative period attributable to this airport which is not included in Column 2 of this form. If the period during which this time accrued is longer than one week, divide the total time by the number of weeks in the period and enter the result in the column. Detail calculations should be made on a separate sheet and attached to this schedule.
- Column 4. Add Columns 2 and 3 entries to arrive at total time per week, in minutes, allocated to this airport.
- Column 5. Enter the result of multiplying the carrier's total number of aircraft of this type by 10,080 minutes, the total time in one week. The number of aircraft is obtained from form AH 570-3, AIRCRAFT VALUE COMPUTATIONS.
- Column 6. Calculate by dividing the total allocated time in Column 4 by the total time in Column 5, and multiplying the result by 75 percent.
- Column 7. Enter the arrivals and departures of this type of aircraft at this airport during the representative period. For air carriers required to report their revenue service departures to the Civil Aeronautics Board, the number of such departures should be multiplied by two and the product entered in this column.
- Column 8. Enter the arrivals and departures of all aircraft of this type both at this airport and elsewhere during the representative period. See instructions for Column 7.
- Column 9. Calculate by dividing the number of arrivals and departures at this airport in Column 7 by the total number of arrivals and departures in Column 8 and multiplying the result by 25%.
- Column 10. Add the factors in Columns 6 and 9 and enter the sum here.
- Column 11. The full cash value of the carrier's entire fleet of each type of aircraft will be determined by the assessor and entered in this column.
- Column 12. The assessor will multiply the total factor in Column 10 by the full cash value in Column 11 and enter the result here.

SBE-DAS AH 570-2, AIR CARRIER'S SUPPLEMENT INSTRUCTIONS 8-4-71



## Appendix H Example of Allocation of Aircraft of a Supplement Carrier

Instructions for Completing Form AH570-3

### **AIR CARRIER'S OPERATION REPORT AIRCRAFT VALUE COMPUTATIONS**

List name of carrier, aircraft type as described in California Administrative Code, Title 18, Section 202, county in which airport is located, airport name, number of sheets, and lien date. Fill in the columns in the following manner:

- Column 1. Enter the F.A.A. registration number assigned to each aircraft controlled by the carrier as of 12:01 a.m. March 1, of the current year of a make and type that acquired tax situs at this airport.
- Column 2. Enter the make (manufacturer's name) and model number and letter of each aircraft.
- Column 3. Enter the date of acquisition by the first user of the aircraft or, if leased, enter the date of acquisition by the lessor and the name of the lessor.
- Column 4. Indicate whether the aircraft was new or used when acquired by the reporting carrier or the lessor. Column 5. If the aircraft was purchased used by either the reporting carrier or by a lessor, enter the date of purchase.
- Column 6. Enter the cost of purchase for the reporting carrier plus the cost of all capitol additions from the date of purchase to the current lien date. If leased, enter the cost of purchase to the lessor plus the cost of all capital additions to the current lien date. If this information is not known, so state. The cost of purchase includes capitalized interest on advances to manufacturers on purchase prices of all aircraft first acquired on or after May 1, 1967.

Columns 7, 8 and 9 are to be completed by the assessor.

SBE-DAS AH 570-3, AIR CARRIER'S SUPPLEMENT INSTRUCTIONS 8-4-71

## APPENDIX I AIRPORT LOCATIONS AND CODES

Airport Code	City and State
ABQ	Albuquerque, N.M
ACA	Acapulco, Mexico
ACV	Eureka, Calif.
AMA	Amarillo, Texas
ANA	Anaheim, Calif.
ANC	Anchorage, Alaska
APC	Napa, Calif.
ATL	Atlanta, Ga.
BAL	Baltimore, Md.
BDL	Hartford, Conn.
BFI	Boeing Fld., Seattle, Wash.
BFL	Bakersfield, Calif.
BHM	Birmingham, Ala.
BLH	Blythe, Calif.
BNA	Nashville, Tenn.
BOI	Boise, Idaho
BOS	Boston, Mass.
BUR	Burbank, Calif.
CHI	Chicago, Ill.
CIC	Chico, Calif.
CLE	Cleveland, Ohio
CMH	Columbus, Ohio
COS	Colorado Springs, Colo.
CVG	Cincinnati, Ohio
DAY	Dayton, Ohio
DEN	Denver, Colo.
DSM	Des Moines, Iowa
DTW	Detroit, Mich.

Appendix I  
Airport Locations and Codes

Airport Code	City and State
ELP	El Paso, Texas
EWR	Newark, N.J.
FAI	Fairbanks, Alaska
FAT	Fresno, Calif.
GEG	Spokane, Wash.
GSW	Dallas, Texas
GUA	Guatamala City, Guatamala
HNL	Honolulu, Oahu
IAD	Washington, D.C., Dulles Airport
IAH	Houston, Texas
ICT	Wichita, Kansas
IPL	El Centro, Calif.
ITO	Hilo, Hawaii
IYK	Inyo Kern, Calif.
JFK	N.Y., N.Y., Kennedy Airport
JFO	San Francisco, Calif., Downtown Heliport
JMC	Marin Co. Heliport, Calif.
JNU	Juneau, Alaska
JRD	Riverside, Calif., Heliport
JSB	San Bernardino, Calif.
LAS	Las Vegas, Nev.
LAX	Los Angeles, Calif.
LGA	N. Y., La Guardia Airport
LGB	Long Beach, Calif.
MCE	Merced, Calif.
MEM	Memphis, Tenn.
MEX	Mexico City, Mexico
MFR	Medford, Ore.
MGM	Montgomery, Ala.
MIA	Miami, Fla.

Appendix I  
Airport Locations and Codes

Airport Code	City and State
MKC	Kansas City, Mo.
MKE	Milwaukee, Wis.
MOB	Mobile, Ala.
MOD	Modesto, Calif.
MRY	Monterey, Calif.
MSP	Minneapolis, Minn.
MSY	New Orleans, La.
OAK	Oakland, Calif.
OGN	Borrego Springs, Calif.
OKC	Oklahoma City, Okla.
OMA	Omaha, Neb.
OME	Nome, Alaska
ONT	Ontario, Calif.
ORD	Chicago, Ill., O'Hare Airport
PDX	Portland, Ore.
PHL	Philadelphia, Pa.
PHX	Phoenix, Ariz.
PSP	Palm Springs, Calif.
RAL	Riverside, Calif.
RBL	Red Bluff, Calif.
RNO	Reno, Nev.
SAN	San Diego, Calif. SAT
	San Antonio, Texas SBA Santa
	Barbara, Calif. SBP San Luis
	Obispo, Calif. SCK Stockton, Calif.
SDF	Louisville, Ky.
SEA	Seattle, Wash.
SFO	San Francisco, Calif.
SJC	San Jose, Calif.

Appendix I  
Airport Locations and Codes

<b>Airport Code</b>	<b>City and State</b>
SLC	Salt Lake City, Utah
SMF	Sacramento, Calif.
SNA	Santa Ana, Calif.
SNS	Salinas, Calif.
STL	St. Louis, Mo.
STS	Santa Rosa, Calif.
SUU	Travis AFB, Fairfield, Calif.
TPA	Tampa, Fla.
TUL	Tulsa, Okla.
UKI	Ukiah, Calif.
VIS	Visalia, Calif.
WAS	Washington, D.C.
WJF	Lancaster, Calif.
YOW	Ottawa, Ontario
YUL	Montreal, Que.
YUM	Yuma, Ariz.
YVR	Vancouver, B.C.
YWG	Winnipeg, Man.
YYZ	Toronto, Ont.