



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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**STATE BOARD OF EQUALIZATION
INTERESTED PARTIES MEETING
Certificated Aircraft Representative Period
450 N Street, Room 122, Sacramento
February 26, 2018 9:30 a.m. – 12:00 noon
NOTICE AND AGENDA**

Monday, February 26, 2018

Staff of the State Board of Equalization (BOE) will hold an interested parties meeting to discuss a possible change to the representative period for certificated air carriers and scheduled air taxi operators for the 2019 tax year. The objective of this meeting is to explore options for the representative period.

Background

The Board is required by law, after consulting with county assessors, to designate annually the representative period to be used by all assessors in assessing the aircraft of each carrier for the forthcoming tax year.¹ The purpose of a representative period is to obtain air carrier operational data that can reasonably be expected to reflect the average activity of the carrier for the ensuing tax year. For the 2018 tax year, the Board has designated the representative period for aircraft with *scheduled* operations activity as the seven-day period beginning Sunday, January 14, 2018, and ending Saturday, January 20, 2018.² For the 2019 tax year, the Board has directed staff to commence the interested parties process to analyze issues related to a possible change to a 365-day representative period and to report back to the Board with that analysis by July 2018.

Contact Person

If you expect to attend the meeting, please contact Mr. John Loudon at john.louden@boe.ca.gov or 1-916-274-3445. If you would like to participate by teleconference, dial 1-866-434-5269. The participant pass code is 217747.

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

² Refer to [Letter To Assessors No. 2018/004](#), *Representative Periods for the 2018 Tax Year for Certificated Air Carriers and Scheduled Air Taxi Operators*.

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

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

Sincerely,

/s/ David Yeung

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

DY:jl

CERTIFICATED AIRCRAFT REPRESENTATIVE PERIOD

INTERESTED PARTIES MEETING AGENDA

Monday, February 26, 2018, 9:30 a.m. – 12 noon

Room 122, 450 N Street, Sacramento CA 95814

1. Introduction

2. Overview and Background

3. Analysis Presentation

4. Discussion
 - a) Assessor Comments

 - b) Airline Industry Comments

 - c) Other Interested Parties Comments

5. Next Steps

6. Conclusion