

CALIFORNIA AIRCRAFT DISTRIBUTION AND ASSESSMENT by COUNTY (2007-2010)

According to the California Revenue and Taxation Code, Section 5366, “the assessor of each county shall, ...not later than the first day of July of each year..., provide the California Department of Transportation, Division of Aeronautics with a statement containing the list of names, addresses of owners, make, model, aircraft registration number, and assessed value of all aircraft which were using airports in the county as a base.” The following is a summary of the last four years.

Four-Year Summary Report:

2010 is the fourth consecutive year that all counties reported with Solano County 2009 the only exception. The reports lagged this year due to staff reductions and increased work loads as a result of the economic downturn. (See *Statewide Aircraft Distribution and Assessment by County* below)

Three counties have no based aircraft – Alpine, San Francisco and Sierra,

The total assessed aircraft value reported excludes exempt aircraft, as well as aircraft with a value less than \$1,000. Some counties reported fewer aircraft in 2010 since reviews of aircraft records showed that some aircraft had moved from the county, but remained in the county records.

Aircraft property tax assessment exemptions include: aircraft owned by a soldier or sailor, museum, school, or are listed as inventory or historical.

Although the FAA Registry lists 37,437 registered aircraft in California, the 2008 GA & Air Taxi Active Aircraft report lists 25,292 active aircraft with 2.7 million flight hours. The records provided by each county’s assessor’s office account for between 24,218 and 26,057 aircraft, which includes aircraft with no assessed value. For planning purposes, we can assume that the county reports are complete.

The annual statewide total assessed aircraft values ranged from \$8,924,155,492 to \$10,957,883,204.

- ✓ Ten counties with the highest assessed value account for 80 percent of the total statewide aircraft assessment.
- ✓ Five counties with the highest assessed value account for 67 percent of the total statewide aircraft assessment, including Los Angeles, Santa Clara, San Diego, Orange, Alameda (2010)
- ✓ Statewide average assessed aircraft tax revenue (based on 1.0 percent of assessed value): \$100.7 million
- ✓ Estimated contribution to schools (66.7 percent of aircraft tax received): \$67.2 million
- ✓ Estimated contribution to county general fund for airport maintenance and development (33.3 percent of aircraft tax received): \$33.5 million

The estimated \$33.5 million revenue contribution to local general funds is 4.5 times greater than the average annual revenues from fuel excise taxes transferred to the Aeronautics Account. In today’s economic condition, it is important to understand where revenues come from, as well as how the monies are spent. Airports provide for storage, maintenance and operation of these local revenue sources, aircraft. Public schools and municipalities, including police, fire and other special districts benefit from assessed aircraft tax revenues over and above the 1.0 percent, which is directed by the county to the various services. However, it is not clear how much of these revenues find their way back to directly support airports. The Division of Aeronautics will research how counties distribute the tax revenue and report the findings to TACA next year. This may require a formal Public Records Act request. The Office of Aviation Planning is working with Caltrans Legal Division on the details of the request for information.

Statewide Aircraft Distribution and Assessment by County

County	2007		2008		2009		2010	
	Aircraft Count	Aircraft Assessment						
Alameda	923	\$484,512,282	1,039	\$603,215,956	1,081	\$854,921,691	1,080	\$733,122,401
Alpine	No Aircraft	No Aircraft						
Amador	102	\$7,414,217	97	\$6,891,720	100	\$6,915,409	107	\$7,439,729
Butte	205	\$13,008,266	222	\$14,959,307	286	\$19,330,251	320	\$37,054,196
Calaveras	85	\$4,235,489	78	\$3,995,563	71	\$3,322,489	71	\$3,379,297
Colusa	120	\$7,172,535	128	\$7,439,875	139	\$8,113,983	142	\$9,366,975
Contra Costa	552	\$129,845,091	541	\$133,921,903	540	\$166,115,065	512	\$131,811,706
Del Norte	18	\$1,039,411	16	\$1,054,400	14	\$752,810	14	\$688,903
El Dorado	379	\$22,360,869	404	\$27,867,801	384	\$26,504,146	371	\$24,305,625
Fresno	703	\$102,318,300	710	\$108,014,300	369	\$44,588,200	583	\$35,986,856
Glenn	91	\$2,799,822	1	\$4,002,891	88	\$3,383,339	92	\$3,076,542
Humboldt	127	\$17,716,003	137	\$15,813,180	133	\$13,160,740	143	\$11,364,840
Imperial	85	\$6,317,374	117	\$8,793,144	130	\$13,451,841	130	\$17,346,492
Inyo	90	\$8,343,343	91	\$7,836,717	105	\$7,663,055	94	\$6,357,505
Kern	1,065	\$152,539,262	947	\$173,138,189	906	\$176,077,138	1,051	\$145,951,094
Kings	122	\$9,608,308	118	\$10,058,160	104	\$8,403,800	120	\$12,233,300
Lake	73	\$4,354,020	75	\$4,307,675	71	\$4,743,550	85	\$4,340,730
Lassen	53	\$3,163,362	57	\$3,340,205	56	\$3,285,996	55	\$3,371,396
Los Angeles	4,051	\$3,748,793,000	4,105	\$4,094,651,488	4,358	\$3,785,034,439	4,370	\$3,103,399,888
Madera	128	\$30,006,564	125	\$33,572,695	139	\$44,366,810	195	\$45,743,384
Marin	250	\$64,187,217	229	\$61,773,220	231	\$52,207,369	225	\$52,099,645
Mariposa	35	\$976,600	34	\$981,200	32	\$683,300	30	\$609,950
Mendocino	154	\$8,407,192	153	\$8,082,170	161	\$7,854,688	174	\$7,993,854
Merced	311	\$30,999,542	293	\$26,455,719	287	\$34,030,159	277	\$25,478,447
Modoc	34	\$1,637,550	34	\$1,688,250	33	\$1,643,300	31	\$1,513,250
Mono	22	\$3,573,936	31	\$5,587,796	21	\$3,449,974	20	\$2,630,716
Monterey	365	\$131,556,158	339	\$114,319,039	421	\$139,342,985	418	\$116,907,932
Napa	255	\$113,817,927	285	\$157,046,871	276	\$162,090,296	284	\$125,375,355
Nevada	219	\$25,325,018	250	\$26,919,413	250	\$24,916,834	275	\$22,978,803
Orange	979	\$707,708,586	961	\$707,695,500	905	\$567,706,451	891	\$516,568,222
Placer	392	\$35,706,563	404	\$49,410,937	358	\$40,725,222	350	\$22,800,978
Plumas	64	\$3,817,000	66	\$4,045,060	69	\$4,196,380	71	\$3,479,500
Riverside	1,541	\$229,784,446	1,588	\$266,461,623	1,522	\$229,258,905	1,573	\$272,047,839
Sacramento	626	\$269,890,555	587	\$206,744,797	584	\$140,370,936	569	\$141,580,023
San Benito	99	\$7,155,991	137	\$9,834,064	139	\$11,374,974	250	\$10,690,076
San Bernardino	1,634	\$262,879,238	1,546	\$301,576,803	1,441	\$233,837,331	1,349	\$223,342,826
San Diego	2,075	\$751,863,038	2,084	\$974,334,744	2,104	\$989,394,353	2,805	\$901,673,629
San Francisco	No Aircraft	No Aircraft						
San Joaquin	285	\$210,900,273	336	\$306,913,389	389	\$228,526,133	402	\$174,847,249
San Luis Obispo	418	\$58,312,796	430	\$71,094,543	415	\$72,397,776	486	\$71,808,777
San Mateo	424	\$341,491,033	406	\$307,688,196	383	\$301,356,158	386	\$176,690,477
Santa Barbara	587	\$203,268,916	561	\$188,841,455	553	\$177,679,778	589	\$167,773,600
Santa Clara	1,111	\$1,013,708,892	1,024	\$1,156,316,252	1,011	\$1,112,099,711	1,049	\$802,348,196
Santa Cruz	305	\$37,591,080	303	\$51,214,600	293	\$34,672,145	302	\$29,020,681
Shasta	256	\$45,847,769	264	\$50,917,301	264	\$49,559,390	251	\$40,978,712
Sierra	No Aircraft	No Aircraft						
Siskiyou	106	\$4,639,371	89	\$2,977,810	98	\$3,213,034	105	\$3,090,669
Solano	199	\$21,221,311	193	\$11,655,995	0	\$0	181	\$21,401,530
Sonoma	869	\$154,406,704	867	\$169,779,708	850	\$160,023,049	918	\$175,617,907
Stanislaus	227	\$63,017,985	218	\$67,613,273	217	\$79,376,928	233	\$91,461,668
Sutter	172	\$15,919,802	159	\$15,076,231	165	\$14,692,075	166	\$14,658,747
Tehama	132	\$17,574,501	158	\$19,284,728	158	\$21,046,601	186	\$17,113,279
Trinity	36	\$1,604,574	33	\$1,947,185	34	\$1,542,482	33	\$1,545,279
Tulare	360	\$63,826,695	368	\$53,119,231	365	\$56,886,095	514	\$47,102,185
Tuolumne	180	\$13,775,138	170	\$16,675,841	187	\$17,712,137	180	\$14,690,619
Ventura	771	\$220,019,511	809	\$260,209,083	841	\$291,960,461	1,013	\$303,882,680
Yolo	161	\$10,288,059	176	\$14,951,353	157	\$13,648,303	170	\$14,590,655
Yuba	94	\$4,041,915	100	\$5,774,655	95	\$5,651,430	113	\$7,480,955
	24,720	\$9,906,290,400	24,693	\$10,957,883,204	24,383	\$10,475,261,895	26,404	\$8,960,215,769

*Assessment values exclude exempt aircraft and aircraft whose assessed value is less than \$1,000.