BOE-570-3 (FRONT) REV. 3 (8-04)

AIR CARRIER'S OPERATION REPORT

(Aircraft Value Computations)

2026

JORDAN Z. MARKS

SAN DIEGO COUNTY ASSESSOR/RECORDER/CLERK

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BUSINESS DIVISION

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See reverse side for instructions.

SUPPLEMENTARY SCHEDULE TO THE BUSINESS PROPERTY STATEMENT

SHEET _____ OF_____ SHEETS

CARRIER	AIRCRAFT TYPE	COUNTY	AIRPORT	LIEN DATE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
IDENTIFY OWNED OR LEASED	AIRCRAFT FAA NUMBER	AIRCRAFT SERIAL NUMBER	MAKE AND MODEL	MANUFACTURE DATE OF AIRCRAFT	DELIVERY DATE TO CURRENT OWNER	SALE/ LEASEBACK OR ASSIGN. DATE	ACQUISITION COST	SALE/ LEASEBACK OR ASSIGN. COST	COST OF IMPROVEMENTS (INCLUDED IN COLUMN H)	COST OF IMPROVEMENTS (INCLUDED IN COLUMN I)	ENGINE COST (INCLUDED IN COLUMN H)	ENGINE COST (INCLUDED IN COLUMN I)	ASSESSOR'S USE ONLY	ASSESSOR'S USE ONLY	ASSESSOR'S USE ONLY

THIS REPORT SUBJECT TO AUDIT

Return this form with the Business Property Statement

INSTRUCTIONS FOR COMPLETING FORM BOE-570-3

Using a separate sheet for each aircraft type as described in California Code of Regulations, Title 18, section 202, list name of carrier, county in which the airport is located, airport name, number of sheets, and the lien date. Fill in the columns in the following manner:

Column A. Identify ownership or type of lease for each separate aircraft. Enter by using the following codes: "O" for owned, "C" for capital leases, "R" for operating leases, "S" for sale/leasebacks, and "B" for cross border transactions.

Column B. Enter the Aircraft's Federal Aviation Administration (FAA) number.

Column C. Enter the manufacturer's aircraft serial number.

Column D. Enter the make (manufacturer's name), model number, and letter of each aircraft.

Column E. Enter the manufacture date of the aircraft.

Column F. Enter the delivery date of the aircraft to the current owner.

Column G. Enter the sale/leaseback or assignment date of delivery to the current operator.

Column H. Enter the taxpayer's cost for that individual aircraft reported in accordance with generally accepted accounting principles, so long as that produces net acquisition cost. Also include any transportation costs, capitalized interest, and any capital additions or modifications not included in the taxpayer's cost that are incurred as part of this transaction. Do not include any of these items if they are part of the transaction described in Column I.

Column I. Enter the cost established in a sale/leaseback or assignment of purchase rights transaction for that individual aircraft that transfers the benefits and burdens of ownership to the lessor for United States federal income tax purposes. Also include any transportation costs, capitalized interest, and any capital additions or modifications not included in the taxpayer's cost that are incurred as part of this transaction. Do not include any of these items if they are part of the transaction described in Column H.

Column J. Segregate the cost of the improvements to aircraft, including transportation costs, capital additions, and modifications included in Column H.

Column K. Segregate the cost of the improvements to aircraft including transportation costs, capital additions, and modifications included in Column I.

Column L. Segregate the engine cost included in Column H.

Column M. Segregate the engine cost included in Column I.

Column N. *(Assessor's Use Only)*

Column O. *(Assessor's Use Only)*

Column P. *(Assessor's Use Only)*