

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Title 18, Public Revenues California Code of Regulations
Division 1. State Board of Equalization-Property Tax
Chapter 9. State Assesseees

Rule 905. Assessment of Electric Generation Facilities. (Effective Through December 30, 2002)

Authority: Section 15606(c), Government Code.

Reference: Article XIII, Section 19, California Constitution; Section 721, Revenue and Taxation Code.

An electric generation facility shall be state assessed property for purposes of article XIII, section 19 of the California Constitution if: (1) the facility was constructed pursuant to a certificate of public convenience and necessity issued by the California Public Utilities Commission to the company that presently owns the facility; or, (2) the company owning the facility is a state assessee for reasons other than its ownership of the generation facility or its ownership of pipelines, flumes, canals, ditches, or aqueducts lying within two or more counites..

History: Adopted September 1, 1999, effective November 27, 1999.