

**BOARD OF EQUALIZATION****PROPERTY TAX COMMITTEE MEETING MINUTES**

HONORABLE KATHLEEN CONNELL, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

MAY 12, 1999

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**ACTION ITEM**

**Agenda Item:      Implementation of the Board's Decision to Use a CPCN Criteria with respect to the Assessment of Electric Generation Facilities.**

**Issue**

How should the Board implement its decision to use a CPCN (Certificate of Public Convenience and Necessity) criteria with respect to the assessment of electric generation facilities?

**Committee Discussion**

Staff reported to the Committee that the Board's April 22, 1999 decision to use a CPCN criteria to assess electric generation facilities is a continuation of prior policy. Therefore, staff recommended to the Committee that the Board not adopt a new Property Tax Rule because a new rule is not necessary.

Staff also presented to the Committee a matrix showing the three proposed alternatives for the Property Tax Rule 905 -- Issue Paper Alternative, Staff Alternative A, and Kern County Alternative. Various speakers from local government, the California Assessors' Association (CAA), and industry presented their views before the Committee. Staff recommended that the Board accept the proposed Staff Alternative A for continuation of the rule-making process.

**Committee Action/Recommendation**

The Committee voted unanimously to recommend that the Board authorize publication of the Staff Alternative A (Attachment A) for continuation of the rule-making process on Property Tax Rule 905.

Approved: /s/ Marcy Jo Mandel for  
Kathleen Connell, Committee Chair

/s/ E. L. Sorensen, Jr.  
E. L. Sorensen, Jr., Executive Director

BOARD APPROVED

at the 5/13/99 Board Meeting

/s/ Janice Masterton  
Janice Masterton, Chief  
Board Proceedings Division