



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Director

No. 2002/044

July 29, 2002

TO COUNTY ASSESSORS,
COUNTY COUNSELS, AND
OTHER INTERESTED PARTIES:

CALIFORNIA CODE OF REGULATIONS
TITLE 18. PUBLIC REVENUES

PROPERTY TAX RULE 206, ASSESSMENT OF ARTIFICIAL SATELLITES

Following a scheduled public hearing on September 26, 2001, the State Board of Equalization adopted property tax Rule 206, *Assessment of Artificial Satellites*. The Rule is effective January 1, 2002.

Enclosed for your information is a final printed copy of the regulation.

If you have any questions regarding the content of this regulation, please contact Ms. Kristine Cazadd (916) 323-7713. If you wish extra copies of this regulation, please write to State Board of Equalization, Supply Publications, 3920 West Capitol Avenue, West Sacramento, CA 95691.

Sincerely,

/s/ Deborah Pellegrini

Deborah Pellegrini, Chief
Board Proceedings Division

DP:dgo
Enclosure

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Rule 206 – Assessment of Artificial Satellites

Authority Cited: Section 15606, Government Code.

Reference: Article XIII, section 14, California Constitution. Section 201, Revenue and Taxation Code.

An artificial satellite permanently located in outer space does not have a tax situs in this state.

History: Adopted September 26, 2001, effective January 1, 2002. Adopted to clarify that artificial satellites permanently located in outer space do not have a tax situs in this state for purposes of the property tax.