

CHANGES WITHOUT REGULATORY EFFECT UNDER CALIFORNIA CODE OF REGULATIONS, TITLE 1, SECTION 100

Statement of Explanation

California Code of Regulations, Title 18. Public Revenues

Division 1, State Board of Equalization – Property Tax

Chapter 9, *State Assessors*, Article 1. General Provisions

Section 905, *Assessment of Electric Generation Facilities*. (Effective December 31, 2002)

Property Tax Rule¹ 905, *Assessment of Electric Generation Facilities (Effective December 31, 2002)*, provides for the assessment of electric generation facilities, implementing Revenue and Taxation Code sections² 118, 721, 721.5, and 722.5. When this rule was last amended, the language of section 721.5 was proposed and in process, but had not yet been added to the Revenue and Taxation Code and thus, was not referenced. The proposed amendment to Rule 905 updates the statutory reference to include section 721.5.

The Board has approved the change to Rule 905, determining that the change to Rule 905 is appropriate for processing under California Code of Regulations, title 1, section 100. This is because it “chang[es] an ‘authority’ or ‘reference’ citation for a regulation,” which is a change without regulatory effect. (Cal. Code Regs., tit. 1, § 100, subd. (a)(5).) Furthermore, the change does “not materially alter any requirement, right, responsibility, condition, prescription or other regulatory element of any California Code of Regulations provision.” (Cal. Code Regs., tit. 1, § 100, subd. (a).)

¹ All references to Property Tax “Rule” or “Rules” are to sections of title 18 of the California Code of Regulations.

² All section references are to the Revenue and Taxation Code except as otherwise noted.