

Instructions For Reporting State-Assessed Property

Wireless Telephone and Radio Common Carriers

LIEN DATE 2024



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CALIFORNIA STATE BOARD OF EQUALIZATION

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Foreword

The California State Board of Equalization (BOE) is required, under the provisions of [section 19](#) of Article XIII of the Constitution, to assess annually all property, other than franchises, owned or used by telephone companies. These instructions are for the direction of those persons responsible for reporting such property. If you have any questions regarding the property statement forms or reporting instructions, contact the State-Assessed Properties Division at 1-916-274-3270, and request to be transferred to the Wireless Telecommunications industry lead person.

All property statement forms and reporting instructions are available on the BOE website at www.boe.ca.gov/proptaxes/sappcont.htm.

Contents

Page

- I. *Property Statement*..... 1
 - A. General 1
 - B. Declaration of Costs and Other Related Property Information 1
 - C. Tangible Property List..... 2
 - 1. Unitary Property 2
 - 2. Nonunitary Property 2
 - D. Statement of Land Changes 3
 - E. Schedule of Wireless Communication Sites 4
 - F. Schedule of Intangible Information 4
 - G. Schedule of Leased Equipment 5
 - H. Fiber Optic Miles of Right-of-Way 5
 - I. Miscellaneous Information 6
 - 1. Stockholder’s Reports and Reports to Regulatory Agencies 6
 - 2. Foreign Improvement Lists 6
 - 3. Construction Work in Progress 6
 - 4. Book Cost 7
 - 5. Average Inventories..... 7
 - 6. Working Cash..... 7
 - 7. Exempt Software..... 8
 - 8. Tax Rate Areas 8
- II. *Appendices* 8
 - A. Account Prefixes 8
 - B. List of Available Publications..... 9
 - C. List of California Counties 9

I. Property Statement

A. General

A sworn property statement shall be filed annually with the BOE by each person, corporation, or other entity owning, claiming, possessing, using, controlling, or managing any state-assessed property.

This statement shall consist of:

1. Declaration of Costs and Other Related Property Information
2. Such other information as is hereinafter directed or as may be from time to time requested by the BOE.

Except as noted below, all parts of the property statement shall be filed not later than *March 1* (Whenever March 1 falls on a Saturday, Sunday, or Holiday, a property statement filed on the next following business day will be considered timely pursuant to Revenue and Taxation Code section 724). When there is nothing to report on a portion of the property statement, the state assessee must submit the appropriate form marked "NONE." Failure to respond to all parts of the Property Statement may subject the assessee to the penalties of [section 830](#) of the Revenue and Taxation Code.

To meet unusual situations, exceptions to the requirements of these instructions may be granted in writing by the Chief of the State-Assessed Properties Division.

The Board, for good cause, may grant extensions as follows:

1. Up to 45 days for parts of the property statement relating to development of unitary value indicators. This includes all financial schedules, and any supplemental data requested by the Board. It also includes studies and other voluntary information that the assessee believes affects the value of their property.
2. Up to 30 days for parts of the property statement describing specific operating or nonunitary property. This includes Tangible Property Lists, Statements of Land Changes and Land Identification Maps, and Schedules of Leased Equipment.
3. An additional 15-day extension may be granted for either category above upon the showing of extraordinary circumstances which prevent filing the statement within the first extension.

Supplemental reporting instructions may be issued to individual companies when additional data is needed or to clarify these instructions concerning specific issues. These supplemental instructions will be mailed at least 20 days prior to the extended reporting deadline.

Portions of the state constitution, Revenue and Taxation Code, and other codes have pertinent information relating to the instructions contained in this publication. Links to revenue and taxation codes, and portions of the state constitution, pertaining to property tax laws can be found in the Property Taxes Legal Resources section of the BOE website at www.boe.ca.gov.

All information provided in the Property Statement declaration is subject to audit.

B. Declaration of Costs and Other Related Property Information ([BOE-517-WT](#))

This property statement must be signed by the owner or partner of the business, a duly appointed fiduciary, or an agent. When signed by an agent or employee other than a member of the bar, a certified public accountant, a public accountant, or a duly appointed fiduciary, the assessee's written authorization of the agent or employee to sign the statement on behalf of the assessee should be on file with the State-Assessed Properties Division. The entry on the line "title" should clearly indicate whether or not written authorization is required to be filed with the BOE.

In the case of a corporation, the property statement must be signed by an employee or agent whom the board of directors has designated in writing (other than those excepted on the previous page), by name or by title, to sign such statements on behalf of the corporation, or by an officer of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. The name of the corporation should be entered on the line provided.

Sign the property statement in accordance with the requirements listed above. Title 18, [section 172](#) of the California Code of Regulations provides that statements not properly signed have not been properly submitted.

1. Statement of Authorization

In the cases where a company is assigning an agent or authorized representative other than the owner or a corporate officer to act as agent for Property Tax matters with the BOE, a [BOE-892, Statement of Authorization](#), must be filed with the State-Assessed Properties Division. The filing must be submitted annually in order for the agent or representative's status to remain current.

2. Financial Schedules A to D

These schedules shall be used to show the taxpayer's balance sheet, income and expense statement, and such other information as is required on forms ([BOE-517-WT](#) and applicable inserts) supplied by the State-Assessed Properties Division. All cost amounts should be reported at original cost before depreciation.

a. Schedule A—Comparative Balance Sheet

Complete all California and system information as requested. For System companies, enter California balances in all boxes footnoted with an "a." In addition to completing Schedule A, preliminary, unaudited, or audited financial statements must be submitted. Failure to provide a Balance Sheet could subject a state assessee to the penalties of Revenue and Taxation Code section 830.

b. Schedule B—Plant and Equipment in California

All assets owned or leased shall be reported on Schedule B at original or book cost. Report end-of-year system balance in the far right column. Original or book cost should include all capitalized costs incurred to place an asset in service. Private right-of-way costs should also be reported on Schedule B with the appropriate account number.

c. Schedule B-0—Distribution of Cost

Use Schedule B-0 to report plant and equipment cost by account, by county. Plant and equipment cost reported on Schedule B shall be the basis for completing Schedule B-0. Land, rights-of-way, and exempt items (for example, licensed motor vehicles, computer applications software, etc.) should not be included on Schedule B-0.

d. Schedule B-1—Cost Detail of Depreciable California Property

Depreciable plant and equipment in service shall be grouped by account category and reported on Schedule B-1 at original or book cost by acquisition year. Category totals should agree to the corresponding amounts reported on Schedule B. Attach a reconciliation schedule if the amounts are different.

e. Schedule C—Operating Income Statement (California and System)

Use Schedule C to report income statement data. Indicate whether information reported is California or System data. In addition to completing Schedule C, preliminary, unaudited, or audited financial statements must be submitted. Failure to provide an income Statement could subject a state assessee to the penalties of Revenue and Taxation Code section 830.

f. Schedule D—Construction Work In Progress (California)

Use Schedule D to report information specific to California construction work in progress (CWIP). Report the amount of CWIP that is considered replacement, the amount of CWIP that is considered growth, and the total amount of CWIP located in California.

C. Tangible Property List (TPL)

1. Unitary Property

A Tangible Property List (TPL) is not required for reporting unitary property for Wireless Telephone and Radio Common Carrier companies. In lieu of a TPL, Wireless Telephone Companies and Radio Common Carriers will submit a Schedule B-0 that is part of the [BOE-517-WT, Property Statement](#). The Schedule B-0 is described in section B.

2. Nonunitary Property

All property carried on the books of the assessee in nonoperating accounts or classified by the State-Assessed Properties Division as nonoperating or nonunitary property the prior year, should be reported on the TPL. The TPL form will not be included in your Property Statement packet. Contact the State-Assessed Properties Division by phone to receive an electronic copy of the form and step-by-step instructions for reporting nonoperating property on the TPL. Nonoperating property must also be reported in the specific Tax Rate Area where such nonoperating property is located. See section I, item 8 for an explanation of Tax Rate Areas.

D. Statement of Land Changes

All land owned or used by state assesses (including gas transmission companies), other than land associated with intercounty pipelines, must be reported to the Board. The term “used by” includes properties leased by your company from a private party or governmental entity. The BOE may delegate assessment responsibility to local assessors when state assesses use only a part of a leased property and the taxes are paid by the local assessee.

Assesseees that own, lease, or use a fiber optic cable or gas transmission pipeline right-of-way must report the number of miles of right-of-way on the [BOE-534-FO](#), *Schedule of Miles of Fiber Optic Right-of-Way*, or the [BOE-534-PL](#), *Schedule of Miles of Gas Transmission Pipeline Right-of-Way*.

1. General

The [BOE-551](#), *Statement of Land Changes (SLC)*, is a multi-purpose form used to notify the State-Assessed Properties Division of any land purchases, land sales, and change in lease arrangements since the prior January 1 (lien date). The SLC must be filed with the property statement, or upon acquisition or disposal of land.

The SLC must be filled out in its entirety with all relevant data corresponding to the transaction shown in the appropriate spaces on the form. If the form is not completed correctly the preparer should expect a telephone call or email from a Board representative for further information.

All new state assesses must provide the following for all real property (land and improvements) owned or used by the assessee:

- a. Completed SLC BOE-551.
- b. One copy of all real property acquisition agreements.
- c. One copy of all real property lease agreements.
- d. Two copies of Land Identification Maps as discussed on page 4. Blueprints of project land may be a suitable alternative. Please contact the State-Assessed Properties Division for assistance.

2. Leased Properties

In the case of a new lease of privately owned land (leased) or publicly owned land (possessory interest), a description of the terms of the lease shall be given, including the amount of the current rental, the term of the lease, and renewal options, if any. Any improvements being leased shall be itemized. A copy of the building plan should be included for newly leased structures.

Whenever there is a renewal of a lease, a new SLC shall be filed with the State-Assessed Properties Division. A brief description of the terms of the renewal shall be given, including the amount of the rental and the new expiration date. The SLC should be clearly marked “Lease Renewal.”

If one state assessee (sublessee) leases property from another state assessee, the sublessee shall report the leased property on a SLC. The property will not be assessed to the sublessee.

A ground lease for a portion of a legal parcel (partial lease) for facilities such as cellular telephone sites, microwave sites, repeater sites, substation, etc., shall be reported.

A lease of a portion of office or commercial space within an existing building, roof-top space for communications equipment, or vault space within an existing privately owned communications facility should not be reported. State assessee owned or used equipment at this location should be included in the Property Statement.

3. Partial Interests

The following variations are applicable to particular kinds of partial interests in land:

- a. In listing an undivided interest in a parcel, the total area of the parcel shall be shown together with the nature and extent of the assessee’s interest, and the names of the other owners.
- b. In listing a special interest in a parcel, such as oil rights only, or a full interest except for oil rights, the nature and extent of the interest shall be shown.

- c. In listing water rights, descriptions shall include the name of the granting agency, the tax situs, the quantity of water use allowed by the water right, the use to which the water will be put, and any other information deemed necessary. The Land Identification Map and parcel number shall be shown if the situs is at a parcel.
- d. In listing miscellaneous rights in land not covered above, the rights shall be fully described.

4. Land Identification Maps

Land Identification Maps shall be reported in duplicate for new parcels being reported for the first time this year. Each map shall clearly show the following:

- Parcel dimensions.
- Arrow pointing to the north direction.
- Official recognized reference points such as: section, township and range lines, street or road names, or assessor's parcel number.
- Scale of map (for example, 1 inch=100 feet). This will allow staff to verify the size of the parcel.

Each parcel on a map shall be assigned a map and parcel number by the assessee as outlined below. The SBE parcel number shall be unique and used only once in a county. The following is an example of the four-part numbering system required by the BOE:

- 1100-34-06 Parcel 01.
- 1100 represents the unique assessee number assigned to your company by the State-Assessed Properties Division.
- 34 represents the county number for Sacramento County. There are 58 counties in California with a unique county number assigned by the State-Assessed Properties Division. Please refer to Appendix A, *Listing of California Counties*, to determine the correct county number.
- 06 represents the map number assigned by you.
- 01 represents the parcel number assigned by you.

For state assessees reporting for the first time, please use the following numbering sequence:

1. The first parcel should be as follows: 1100-34-01 Parcel 01
2. The second parcel should be as follows: 1100-34-02 Parcel 01

Note: If a parcel is located in two or more Tax Rate Areas, the parcel must be split into two or more parcels. (Refer to the Tax Rate Area at the end of this publication for additional information.)

Please contact the State-Assessed Properties Division at 1-916-274-3270 if you require assistance.

E. Schedule of Wireless Communication Sites

[BOE-516](#), *Wireless Communications Sites*, should be used to report all wireless communication sites acquired during the prior calendar year. First time filers (state assessees filing a property statement for the first time) should list all sites owned or leased. For subsequent years, report those cell sites acquired during the calendar year prior to the lien date. All sites acquired during the calendar year should be reported. It is important that all fields of the form are completed with sufficient detail so that it may be properly determined whether a site is subject to state or local assessment. If you wish to create a copy of the BOE-516 electronically, it must be in the identical format and contain the same fields as the prescribed form. If there were no sites acquired during the year, enter "NONE" in column D of the form and return it with your property statement filing.

F. Schedule of Intangible Information

The [BOE-529-I](#), *Schedule of Intangible Information*, shall be used to declare intangibles. If intangibles are declared, they should be itemized and include a corresponding value. The basis of each value should also be described on the form.

If no intangibles are declared, check the box titled **No Reportable Intangibles**, or mark the "N/A" box on the front of the [BOE-517-WT](#) indicating nothing to be reported.

G. Schedule of Leased Equipment

Personal property or equipment in the possession of the assessee which is rented or leased is to be reported on [BOE-600-A](#) or [BOE-600-B](#). All equipment which the state assessee (lessee) is obligated by the terms of the lease to report for ad valorem tax purposes shall be listed on BOE-600-A. Equipment for which there is not a written understanding between the state assessee and the lessor as to which one is to report the property for assessment shall also be included on BOE-600-A. Property leased from an entity described in Revenue and Taxation Code [section 235](#) (financial corporation) must be reported on **BOE-600-A** notwithstanding the terms of the lease with respect to payment of the property taxes. *All equipment listed on BOE-600-A is also to be included in the Tangible Property List.*

All equipment which, either by the terms of the lease or by a written understanding between the state assessee and the lessor, except as noted above, that the lessor is to report to the local assessor for assessment to the lessor, shall be reported on BOE-600-B and shall NOT be included in the Tangible Property List. BOE-600-A or B for reporting leased personal property or equipment may be obtained from the BOE website at www.boe.ca.gov/proptaxes/psrfcont.htm.

Additional instructions are printed on the reverse side of each form.

H. Fiber Optic Miles of Right-of-Way

[BOE-534-FO](#), *Schedule of Miles of Fiber Optic Right-of-Way*, should be used to report annually to the State-Assessed Properties Division the number of miles of California fiber optic right-of-way (ROW)/easements. The assessee is not required to report fiber optic ROW on [BOE-551](#), *Statement of Land Changes*.

For reporting purposes, fiber optic right-of-way is defined as any land or partial interest in land owned or used for the purpose of laying or placing fiber optic cable in order to transmit voice, data, or video signals. The term "used by" shall include land leased by a state assessee from private parties (leased) or government agencies (possessory interest). A right-of-way is created when fiber optic cable is installed on a pole, buried in the ground, or laid on the surface of the ground.

If you do not own or use any fiber optic ROW, check the box titled **No Property Interest**, on BOE-534-FO.

When completing BOE-534-FO, the following information should be provided:

- Lien date (year)
- Assessee name
- SBE Number assigned to your company
- Number of miles, by county, of public ROW located in a public street or highway
- Number of equivalent miles, by county, of private shared ROW
- Number of miles, by county, of private ROW (Not Shared) and any taxable possessory interest (PI) not located in a public street or highway
- Total number of miles, by county
- Grand total of California ROW miles

Classification of Fiber Optic Right-of-Way

Each mile of ROW shall be classified as public, private shared, or private not shared.

ROW located above, below, or along a public street or highway shall be classified as public. Private ROW cost should be reported on Schedule B of the [BOE-517](#) with the account number used by the company to identify the cost.

Report only permanent ROW. Do not report any temporary parcels used for construction of the fiber optic system.

All miles are route (not fiber) miles and should be the total linear miles in, on, or along the ground. Do not include any miles located in a building.

For reporting purposes, report only owned ROW. Do not report ROW used for fiber swaps and exchange of capacity.

The following table should be used as a general guideline in classifying ROW. It does not represent a complete list of the numerous and varied land rights and agreements. Please check with your engineering and/or real estate staff for assistance in classifying ROW miles.

Type of Property	Public Street/Hwy	Private Shared	Private Not Shared
Fee Simple		YES	YES
Leased		YES	YES
ROW and Easement Agreement		YES	YES
In Public Street or Highway	YES		
Taxable PI (<i>not in public street or hwy</i>)			YES
Indefeasible Right to Use (I.R.U.) Agreement	YES	YES	
Fiber Swaps or Exchange of Capacity Agreement (<i>Report owned ROW only. Do not report used ROW.</i>)		YES	YES

I. Miscellaneous Information

1. Stockholder's Reports and Reports to Regulatory Agencies

Copies of reports to stockholders and reports to regulatory agencies shall be submitted to the State-Assessed Properties Division as set forth in the instructions to state assessees included with [BOE-517-WT, Property Statement](#).

2. Foreign Improvement Lists

Each state assessee shall annually file a statement attesting to the separate ownership of improvements located on land owned by the assessee, with the assessor of each county where such property is located, and shall furnish a copy of the statement to the State-Assessed Properties Division.

3. Construction Work in Progress

Construction Work in Progress (CWIP) should be reported as follows:

- a. **Preliminary Engineering Costs as Part of Taxable CWIP**—Preliminary Engineering Costs are those costs incurred prior to the commencement of a construction project such as feasibility studies, architectural drawings, and engineering studies. Preliminary Engineering Costs may also include architectural and engineering costs incurred during the construction phase of the project, providing they relate to the overall project rather than to the portion of the project currently being constructed. These costs should be metered in as part of taxable CWIP based on the percentage of completion as of January 1. Ideally, this completion percentage should be based on an engineering estimate. However, if an engineering estimate is not obtainable, a completion percentage based on the incurred costs of construction including overhead to January 1, divided by the estimated total costs for the project will be accepted.
- b. **Overhead Costs as Part of Taxable CWIP**—The reported amount for CWIP should include the proper loading for Overhead Costs. Overhead Costs are indirect labor, injuries and damages, taxes, general and administrative expenses, and overhead loading such as Allowance for Funds Used During Construction (AFUDC). The reported CWIP for California is considered to be properly loaded with its respective amount of taxable Overhead Costs when:
 1. The taxable overhead costs are traceable to the taxable property; or

2. The taxable CWIP is loaded with its proportionate share of Overhead Costs based on the percentage of the job's incurred taxable costs including the metered in Preliminary Engineering Costs to the total expenditures as of the lien date. This percentage is expressed as:
*Taxable costs to date before overhead loading*¹
Total costs to date before overhead loading

c. CWIP should be reported in two categories:

1. CWIP representing construction of new facilities
2. CWIP representing replacement of existing facilities

If precise dollar amounts for the two categories of CWIP are not available, percentages may be reported with an explanation of how the percentages were derived.

d. All CWIP must be included in the TPL.

4. Book Cost

The book cost of an asset should include all the capitalized costs of placing an asset into service. These costs include, but are not limited to:

- a. Purchase price.
- b. Sales and use taxes.
- c. Transportation charges.
- d. Installation charges.
- e. Construction period finance charges.
- f. Construction period opportunity costs.
- g. Engineering and design costs.
- h. Site feasibility and acquisition costs.

If the book cost being reported does not include these capitalized costs or other capitalized costs that were incurred in order to place assets into service, report such costs on a separate schedule.

If any of the costs referred to above are being expensed, report such costs on a separate schedule.

Self-constructed equipment and buildings:

The book cost of self-constructed equipment and buildings should include all the costs referred to above. The book cost should be the cost that an unrelated party, bearing the full economic burden, would charge to place an asset into service on a turnkey basis. If any of these costs were not incurred as a cash expenditure, impute an economic (prevailing rate at the time of construction) dollar amount and report such amounts on a separate schedule.

5. Average Inventories

If property is held for resale, report the average inventory of such property for the prior calendar year as well as year end balances.

6. Working Cash

Report estimated working cash necessary for operations based upon the latest lead/lag studies required by the most recent rate cases. Should no current lead/lag study be available, report estimated working cash by other appropriate or generally accepted practices. In either instance, detailed analysis of how the estimate was derived should be included.

¹ Taxable costs to date, less nontaxable preliminary engineering and less any other nontaxables such as prepayments for out-of-state equipment.

7. Exempt Software

Pursuant to Revenue and Taxation Code [section 995](#), storage media for computer programs, such as hard drives, shall be valued for property tax purposes as if there were no computer programs on such media other than basic operational programs. In other words, computer programs other than basic operational programs are not subject to property tax. Revenue and Taxation Code [section 995.2](#) defines the term “basic operational program.” All software programs not considered “basic operational programs” may be referred to as “exempt software programs” or “nontaxable programs.” It is the assessee’s responsibility to identify and remove all exempt software program costs from taxable accounts and report these costs separately to the BOE on the Schedule B and Summary Control portions of the Property Statement.

All reported costs of exempt software programs are subject to audit. In support of an assessee’s claimed software exemption, [Property Tax Rule 152 \(f\)](#) states, “A person claiming that a single-price sale or lease includes charges for nontaxable programs and services should be required to identify the nontaxable property and services and supply sale prices, costs or other information that will enable the assessor to make an informed judgment concerning the proper value to be ascribed to taxable and nontaxable components of the contract.” *Other information* can include, but is not limited to, a detailed study from the manufacturer of the equipment. [Property Tax Rule 152 \(e\)](#) also states, in part, “the assessor, lacking evidence to the contrary, may regard the total amount charged as indicative of the value of taxable tangible property.”

8. Tax Rate Areas

Each county in California is divided into taxing districts or a combination of taxing districts called Tax Rate Areas. Geographic boundaries form the Tax Rate Area within a county and are assigned a unique Tax Rate Area number used in that county. The Tax Area Services Section (TASS) maintains the boundaries of all Tax Rate Areas and assigns the Tax Rate Area number. The purpose of the Tax Rate Area is to help the local counties to determine the property tax amount by applying a specific Tax Rate, corresponding to the Tax Rate Area where the property is located, to the assessed value of that property.

Tax Rate Area maps are available for download on the BOE website. Information regarding the Tax Rate Area number for a specific location can be obtained from the *Tax Area Services Section*. Any questions or requests should be directed to *Tax Area Services Section*, P.O. Box 942879, Sacramento, California 94279-0059, or by telephone at 1-916-274-3250, or email at tass@boe.ca.gov.

II. Appendices

Appendix A. Account Prefixes

Prefix	Description
C	Common
D	Private Rail Cars
E	Electric
G	Gas
M	Radio Common Carriers
P	Pipelines
S	Steam
T	Competitive Local Exchange Carriers
T	Competitive Access Providers
T	Interexchange Resellers
T	Interexchange Telephone
T	Local Exchange Telephone
T	Wireless
R	Railroads
W	Water

Appendix B. List of Available Publications

Prefix Description

67EG	<i>Electric Generation Companies</i>
67GE	<i>Gas, Electric and Gas Transmission Companies</i>
67LE	<i>Telephone Companies—Local Exchange Carriers</i>
67PL	<i>Intercounty Pipelines and Watercourses</i>
67RF	<i>Railcar Maintenance Facilities</i>
67RR	<i>Railroad Companies</i>
67TC	<i>Telecommunication Carriers</i>
67TR	<i>Telecommunication Resellers</i>
67WT	<i>Wireless Telephone and Radio Common Carriers</i>

Copies of the above listed publications may be obtained by writing to:

California State Board of Equalization
 State-Assessed Properties Division, MIC:61
 PO Box 942879
 Sacramento, CA 94279-0061

Or by logging on to the BOE website at www.boe.ca.gov.

Appendix C. List of California Counties

COUNTY NUMBER	COUNTY NAME
1	ALAMEDA
2	ALPINE
3	AMADOR
4	BUTTE
5	CALAVERAS
6	COLUSA
7	CONTRA COSTA
8	DEL NORTE
9	EL DORADO
10	FRESNO
11	GLENN
12	HUMBOLDT
13	IMPERIAL
14	INYO
15	KERN
16	KINGS
17	LAKE
18	LASSEN
19	LOS ANGELES
20	MADERA

COUNTY NUMBER	COUNTY NAME
21	MARIN
22	MARIPOSA
23	MENDOCINO
24	MERCED
25	MODOC
26	MONO
27	MONTEREY
28	NAPA
29	NEVADA
30	ORANGE
31	PLACER
32	PLUMAS
33	RIVERSIDE
34	SACRAMENTO
35	SAN BENITO
36	SAN BERNARDINO
37	SAN DIEGO
38	SAN FRANCISCO
39	SAN JOAQUIN
40	SAN LUIS OBISPO

COUNTY NUMBER	COUNTY NAME
41	SAN MATEO
42	SANTA BARBARA
43	SANTA CLARA
44	SANTA CRUZ
45	SHASTA
46	SIERRA
47	SISKIYOU
48	SOLANO
49	SONOMA
50	STANISLAUS
51	SUTTER
52	TEHAMA
53	TRINITY
54	TULARE
55	TUOLUMNE
56	VENTURA
57	YOLO
58	YUBA