

2019

Recommendation for Assessment of State-Assessed Property

STATE BOARD OF EQUALIZATION

BOARD APPROVED

At the 7/30/19 Board Meeting



/s/ Henry D. Nanjo | Min.Exh.: 7.7
Henry D. Nanjo, Chief Counsel &
Acting Chief, Board Proceedings Division

January 1, 2019



State-Assessed Properties Division
Mike Harris, Acting Chief

BOARD MEMBERS

TED GAINES
First District
Sacramento

MALIA M. COHEN
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San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director



CALIFORNIA STATE BOARD OF EQUALIZATION

ITEM K3c
7/30/19

Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2019 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 29, 2019
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 30, 2019

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 60.86 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 0.61 percent in the 2019-2020 assessed values compared to 2018-2019. Changes by industry group are as follows:

Industry Group	2018-2019 Assessed Value	2019-2020 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$77,055,920,881	\$77,223,501,488	\$167,580,607	0.22%
Local Exchange Telephone	8,103,136,657	7,792,231,731	(310,904,926)	(3.84%)
Pipeline	1,256,163,481	1,374,130,419	117,966,938	9.39%
Railcar Maintenance	16,161,804	17,481,668	1,319,864	8.17%
Railroad	3,849,046,449	3,815,056,310	(33,990,139)	(0.88%)
Electric Generation	6,482,099,000	6,815,090,000	332,991,000	5.14%
Interexchange Telephone	4,669,789,291	4,556,192,927	(113,596,364)	(2.43%)
Wireless Telephone	8,398,224,247	8,909,836,487	511,612,240	6.09%
Total	\$109,830,541,810	\$110,503,521,030 ¹	\$672,979,220	0.61%

¹ This total reflects unitary values adopted by the Board on May 29, 2019, nonunitary values to be set by the Board on July 30, 2019 and adjustments to reflect prior Board actions.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2019

County Number	County Name	2018-2019	2019-2020	Increase (Decrease)	% Increase (Decrease)
1	Alameda	4,081,322,106	3,981,401,985	(99,920,121)	(2.45%)
2	Alpine	22,303,249	24,562,507	2,259,258	10.13%
3	Amador	262,939,952	252,822,335	(10,117,617)	(3.85%)
4	Butte	988,493,639	942,338,502	(46,155,137)	(4.67%)
5	Calaveras	174,448,340	162,821,929	(11,626,411)	(6.66%)
6	Colusa	839,163,034	819,697,005	(19,466,029)	(2.32%)
7	Contra Costa	4,188,376,852	4,003,422,950	(184,953,902)	(4.42%)
8	Del Norte	37,817,409	41,883,311	4,065,902	10.75%
9	El Dorado	418,996,420	399,883,105	(19,113,315)	(4.56%)
10	Fresno	4,232,202,162	4,106,579,222	(125,622,940)	(2.97%)
11	Glenn	161,406,155	151,501,461	(9,904,694)	(6.14%)
12	Humboldt	562,949,654	535,750,653	(27,199,001)	(4.83%)
13	Imperial	712,823,909	729,567,900	16,743,991	2.35%
14	Inyo	163,220,506	181,552,860	18,332,354	11.23%
15	Kern	3,994,437,869	4,128,657,376	134,219,507	3.36%
16	Kings	545,758,037	521,615,139	(24,142,898)	(4.42%)
17	Lake	194,724,910	190,415,062	(4,309,848)	(2.21%)
18	Lassen	170,348,372	180,106,772	9,758,400	5.73%
19	Los Angeles	19,747,284,917	20,989,145,787	1,241,860,870	6.29%
20	Madera	637,072,236	616,514,757	(20,557,479)	(3.23%)
21	Marin	637,533,009	626,833,071	(10,699,938)	(1.68%)
22	Mariposa	86,976,422	87,845,071	868,649	1.00%
23	Mendocino	341,476,481	326,640,134	(14,836,347)	(4.34%)
24	Merced	670,413,400	642,855,485	(27,557,915)	(4.11%)
25	Modoc	164,757,903	164,881,184	123,281	0.07%
26	Mono	123,310,175	142,326,350	19,016,175	15.42%
27	Monterey	1,265,005,738	1,080,658,707	(184,347,031)	(14.57%)
28	Napa	390,627,173	385,895,826	(4,731,347)	(1.21%)
29	Nevada	366,988,365	346,467,750	(20,520,615)	(5.59%)
30	Orange	6,997,447,233	7,427,689,737	430,242,504	6.15%
31	Placer	1,455,075,528	1,447,971,424	(7,104,104)	(0.49%)
32	Plumas	598,301,499	571,881,876	(26,419,623)	(4.42%)
33	Riverside	6,348,818,517	6,317,823,761	(30,994,756)	(0.49%)
34	Sacramento	1,539,330,844	1,575,427,086	36,096,242	2.34%

Recommended Assessed Values of State-Assessed Property

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Lien Date - January 1, 2019

County Number	County Name	2018-2019	2019-2020	Increase (Decrease)	% Increase (Decrease)
35	San Benito	180,717,134	182,832,613	2,115,479	1.17%
36	San Bernardino	7,941,280,336	8,295,957,027	354,676,691	4.47%
37	San Diego	12,202,612,251	12,501,269,549	298,657,298	2.45%
38	San Francisco	3,738,816,065	3,654,811,791	(84,004,274)	(2.25%)
39	San Joaquin	2,182,094,491	2,057,629,723	(124,464,768)	(5.70%)
40	San Luis Obispo	2,927,189,596	2,366,732,462	(560,457,134)	(19.15%)
41	San Mateo	2,010,058,868	2,004,428,462	(5,630,406)	(0.28%)
42	Santa Barbara	1,053,449,855	1,094,609,398	41,159,543	3.91%
43	Santa Clara	4,632,579,111	4,414,848,382	(217,730,729)	(4.70%)
44	Santa Cruz	427,632,720	426,964,617	(668,103)	(0.16%)
45	Shasta	1,083,452,999	1,020,574,202	(62,878,797)	(5.80%)
46	Sierra	57,287,343	55,285,127	(2,002,216)	(3.50%)
47	Siskiyou	303,314,451	324,088,640	20,774,189	6.85%
48	Solano	1,137,353,377	1,129,705,667	(7,647,710)	(0.67%)
49	Sonoma	1,082,883,671	1,053,361,588	(29,522,083)	(2.73%)
50	Stanislaus	613,871,565	605,857,278	(8,014,287)	(1.31%)
51	Sutter	387,477,957	352,628,720	(34,849,237)	(8.99%)
52	Tehama	275,855,795	269,881,060	(5,974,735)	(2.17%)
53	Trinity	41,602,181	46,590,658	4,988,477	11.99%
54	Tulare	1,394,968,996	1,435,169,737	40,200,741	2.88%
55	Tuolumne	206,051,790	193,288,907	(12,762,883)	(6.19%)
56	Ventura	1,829,760,089	1,901,740,114	71,980,025	3.93%
57	Yolo	698,172,923	685,106,184	(13,066,739)	(1.87%)
58	Yuba	299,906,231	324,721,049	24,814,818	8.27%
			110,503,521,035		

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2019

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric and Water Companies						
101	Golden State Water Company	869,400,000	869,400,000		26,865,218	896,265,218
103	Anza Electric Cooperative, Inc.	14,000,000	14,000,000		-	14,000,000
104	Central Valley Gas Storage LLC	38,300,000	38,300,000		-	38,300,000
106	PacifiCorp	214,900,000	214,900,000		14,288,155	229,188,155
119	Trans Bay Cable LLC	477,200,000	430,221,000	1	-	430,221,000
121	Gill Ranch Storage, LLC	15,600,000	15,600,000		-	15,600,000
125	Terra-Gen Dixie Valley, LLC	3,150,000	3,150,000		-	3,150,000
135	Pacific Gas and Electric Company	31,213,000,000	31,213,000,000		190,771,521	31,403,771,521
141	San Diego Gas & Electric Company	10,162,000,000	10,067,279,000	2	25,545,096	10,092,824,096
146	Sierra Pacific Power Company	80,000,000	80,000,000		421,250	80,421,250
148	Southern California Edison Company	25,582,600,000	25,558,511,000	3	197,558,398	25,756,069,398
149	Southern California Gas Company	6,964,200,000	6,964,200,000		45,082,851	7,009,282,851
152	Southwest Gas Corporation	351,500,000	351,500,000		-	351,500,000
153	Transwestern Pipeline Company	458,000	458,000		-	458,000
156	DATC Path 15, LLC	86,500,000	84,608,000	4	-	84,608,000
160	Valley Electric Association, Inc.	274,000	274,000		-	274,000
163	Liberty Utilities (Calpeco Electric), LLC	178,600,000	178,600,000		622,669	179,222,669
173	Surprise Valley Electrification Corp.	17,800,000	17,800,000		3,172	17,803,172
176	Plumas-Sierra Rural Electric Cooperative	72,300,000	72,300,000		65,444	72,365,444
180	North Baja Pipeline, LLC	73,000,000	73,000,000		-	73,000,000
187	Mojave Pipeline Company, LLC	49,600,000	49,600,000		-	49,600,000
188	Kern River Gas Transmission Company	153,700,000	112,171,000	5	-	112,171,000
189	Standard Pacific Gas Line, Incorporated	39,700,000	39,700,000		100	39,700,100
190	Tuscarora Gas Transmission Company	66,200,000	66,200,000		10,550	66,210,550
191	Arizona Public Service Company	1,830,000	1,830,000		-	1,830,000
192	Alpine Natural Gas Operating Company No. One LLC	966,000	966,000		-	966,000
193	Arizona Electric Power Cooperative, Inc.	1,510,000	1,510,000		-	1,510,000
194	West Coast Gas Company, Inc.	614,000	614,000		347,064	961,064

Recommendation for Assessment of State-Assessed Property

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Lien Date - January 1, 2019

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric and Water Companies (continued)						
195	Wild Goose Storage, LLC	126,000,000	104,418,000	6	-	104,418,000
196	Questar Southern Trails Pipeline Company	3,310,000	3,310,000		-	3,310,000
197	El Paso Natural Gas Company, LLC	41,600,000	41,600,000		-	41,600,000
198	Lodi Gas Storage, LLC	52,900,000	52,900,000		-	52,900,000
Total - Gas, Electric, and Water Companies		<u>76,952,712,000</u>	<u>76,721,920,000</u>		<u>501,581,488</u>	<u>77,223,501,488</u>

Recommendation for Assessment of State-Assessed Property

Table II

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Local Exchange Telephone Companies						
201	Frontier California, Inc.	2,270,200,000	2,270,200,000		8,679,157	2,278,879,157
202	CenturyTel of Eastern Oregon, Inc.	34,500	34,500		-	34,500
203	Frontier Communications of the Southwest, Inc.	6,810,000	6,810,000		-	6,810,000
205	The Ponderosa Telephone Company	31,600,000	31,600,000		105,267	31,705,267
209	Pinnacles Telephone Co.	1,060,000	1,060,000		-	1,060,000
210	Calaveras Telephone Company	10,700,000	10,700,000		610,881	11,310,881
228	Ducor Telephone Company	3,800,000	3,800,000		-	3,800,000
235	Foresthill Telephone Co.	16,900,000	16,900,000		-	16,900,000
239	Hornitos Telephone Company	1,630,000	1,630,000		-	1,630,000
240	Happy Valley Telephone Company	1,640,000	1,640,000		43,370	1,683,370
246	Kerman Telephone Co.	25,600,000	25,600,000		109,000	25,709,000
279	Pacific Bell Telephone Company	5,031,600,000	5,031,600,000		35,178,911	5,066,778,911
284	Citizens Telecommunications Company of California, Inc.	60,500,000	60,500,000		817,268	61,317,268
286	Sierra Telephone Company, Inc.	64,600,000	64,600,000		245,878	64,845,878
294	Consolidated Communications of California Company	114,300,000	114,300,000		3,273,500	117,573,500
301	The Siskiyou Telephone Company	62,700,000	62,700,000		263,219	62,963,219
327	Volcano Telephone Company	29,800,000	29,800,000		234,875	30,034,875
328	Cal-Ore Telephone Co.	7,620,000	7,620,000		34,125	7,654,125
330	Winterhaven Telephone Company	1,520,000	1,520,000		21,780	1,541,780
Total - Local Exchange Telephone Companies		<u>7,742,614,500</u>	<u>7,742,614,500</u>		<u>49,617,231</u>	<u>7,792,231,731</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2019

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Pipeline Companies						
402	CALNEV Pipe Line LLC	83,700,000	83,700,000		-	83,700,000
407	Valero Refining Company - California	707,000	707,000		-	707,000
408	City of Riverside	-	-		1,738,938	1,738,938
409	Torrance Valley Pipeline Company, LLC	240,900,000	240,900,000		-	240,900,000
410	Homestake Mining Company	41,800 *	41,800		-	41,800
412	Kings County Canal Company	989,000	989,000		296,582	1,285,582
414	Torrance Pipeline Company, LLC	11,900,000	11,900,000		-	11,900,000
428	CPN Pipeline Company	24,300,000	24,300,000		-	24,300,000
429	Chevron USA, Inc.	92,900,000	92,900,000		-	92,900,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	452,300,000	452,300,000		-	452,300,000
462	Tesoro Refining and Marketing Company, LLC	1,040,000	1,040,000		-	1,040,000
467	Phillips 66 Company	438,000	438,000		-	438,000
468	Shell California Pipeline Company LLC	4,870,000	4,870,000		-	4,870,000
469	San Ardo Pipeline Company	10,600,000	10,600,000		-	10,600,000
475	Searles Valley Minerals Inc.	11,000,000 *	11,000,000		-	11,000,000
476	Chevron USA, Inc.	5,750,000	5,750,000		-	5,750,000
478	California Gas Gathering, Inc.	158,400 *	434,761	7	-	434,761
480	Phillips 66 Pipeline LLC	95,500,000	95,500,000		-	95,500,000
486	Pacific Pipeline System, LLC	71,200,000	83,400,000	8	-	83,400,000
487	Sacramento Municipal Utilities District	-	-		46,490,238	46,490,238
488	Plains West Coast Terminals, LLC	41,800,000	41,800,000		-	41,800,000
489	California Resources Production Corporation	6,110,000	6,110,000		-	6,110,000
490	Crimson California Pipeline, L.P.	65,100,000	65,100,000		-	65,100,000
491	SMF Pipeline	6,830,000	6,830,000		-	6,830,000

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2019

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Pipeline Companies (continued)						
492	San Pablo Bay Pipeline Company LLC	75,500,000	75,500,000		-	75,500,000
493	Cardinal Pipeline, LP	9,350,000	9,350,000		-	9,350,000
Total - Pipeline Companies		<u>1,313,128,300</u>	<u>1,325,604,661</u>		<u>48,525,758</u>	<u>1,374,130,419</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2019

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railcar Maintenance Facilities						
503	GATX Corporation	-	-		7,588,494	7,588,494
506	TTX Company	-	-		9,738,879	9,738,879
509	Union Tank Car Company	-	-		154,295	154,295
Total - Railcar Maintenance Facilities		-	-		17,481,668	17,481,668

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2019

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies			<i>@60.86%</i>		<i>Rail Transportation Property @60.86%</i>	
802	Central Oregon & Pacific Railroad	3,780,000	2,300,508		-	2,300,508
804	BNSF Railway Company	2,323,000,000	1,413,777,800		75,298,714	1,489,076,514
805	Goose Lake Railway, LLC	391,000	237,963		-	237,963
808	West Isle Line, Inc.	186,000	113,200		36,982	150,182
810	California Northern Railroad	30,500,000	18,562,300		-	18,562,300
812	Ventura County Railroad	5,460,000	3,322,956		-	3,322,956
813	Pacific Harbor Lines	20,400,000	12,415,440		-	12,415,440
815	Mendocino Railway	1,309,000 *	796,657		-	796,657
817	Tulare Valley Railroad	501,250 **	305,061		5,073,019	5,378,080
818	Central California Traction Company	9,280,000	5,647,808		2,206,769	7,854,577
822	Pacific Sun Railroad, LLC	1,550,000	943,330		-	943,330
824	St. Paul & Pacific Railroad, LLC	1,958,000 *	1,191,639		-	1,191,639
826	Sacramento Valley Railroad, LLC	5,470,000	3,329,042		-	3,329,042
827	Northwestern Pacific Railroad Company	2,660,000	1,618,876		-	1,618,876
839	The Oakland Terminal Railway Company	-	-		469,962	469,962
843	Union Pacific Railroad Company	2,907,700,000	1,769,626,220		391,400,161	2,161,026,381
849	International Transportation Association LLC	4,180,000 *	2,543,948		-	2,543,948
850	Modesto & Empire Traction Company	45,000,000	27,387,000		1,196,914	28,583,914
857	Richmond Pacific Railroad Corporation	2,760,000	1,679,736		-	1,679,736
861	Quincy Railroad Company	215,000	130,849		96,550	227,399
863	San Diego & Arizona Eastern Railway Co.	-	-		1,504,604	1,504,604
865	San Diego & Imperial Valley Railroad Co. Inc.	3,110,000	1,892,746		-	1,892,746
869	Coast Belle Railroad Corporation	1,186,250 **	482,963	9	-	482,963
878	Stockton Terminal and Eastern Railway	5,650,000	3,438,590		2,452,932	5,891,522
879	Sunset Railway Company	-	-		512,833	512,833

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2019

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies (continued)			<i>@60.86%</i>		<i>Rail Transportation Property @60.86%</i>	
882	Trona Railway Company, LLC	18,480,000 *	11,246,928		8,677	11,255,605
883	McCloud Railway Company	222,200 *	135,231		155,264	290,495
889	Yreka Western Railroad Co.	491,700 *	299,249		74,200	373,449
894	Napa Valley Wine Train, LLC	41,000,000	24,952,600		661,500	25,614,100
896	Santa Cruz Big Trees & Pacific Railway Co.	2,110,000	1,284,146		-	1,284,146
897	San Joaquin Valley Railroad Company	13,300,000	8,094,380		3,070,260	11,164,640
898	Sierra Northern Railway	7,117,000 *	4,331,406		1,921,043	6,252,449
899	Arizona & California Railroad Company	7,130,000	4,339,318		2,488,037	6,827,355
Total - Railroad Companies		<u>5,466,097,400</u>	<u>3,326,427,889</u>		<u>488,628,421</u>	<u>3,815,056,310</u>

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities						
1100	AES Alamitos, LLC	67,400,000	67,400,000		-	67,400,000
1101	AES Redondo Beach, LLC	66,200,000	66,200,000		-	66,200,000
1102	AES Huntington Beach, LLC	11,300,000	11,300,000		-	11,300,000
1103	Dynegy Moss Landing, LLC	160,800,000	160,800,000		-	160,800,000
1105	Dynegy Oakland, LLC	3,430,000	3,430,000		-	3,430,000
1111	Long Beach Generation LLC	21,800,000	21,800,000		-	21,800,000
1112	CXA La Paloma, LLC	5,950,000	5,950,000		-	5,950,000
1115	NRG California South LP - Ormond Beach	20,900,000	20,900,000		-	20,900,000
1117	NRG California South LP - Ellwood	1,750,000	1,750,000		-	1,750,000
1122	MRP San Joaquin Energy, LLC - Hanford	17,000,000	17,000,000		-	17,000,000
1123	MRP San Joaquin Energy, LLC - Henrietta	18,900,000	18,900,000		-	18,900,000
1124	MRP San Joaquin Energy, LLC - Tracy	122,700,000	122,700,000		-	122,700,000
1126	Elk Hills Power, LLC	361,500,000	361,500,000		-	361,500,000
1127	High Desert Power Trust	98,000,000	98,000,000		-	98,000,000
1128	Delta Energy Center, LLC	144,600,000	144,600,000		-	144,600,000
1129	Gilroy Energy Center, LLC	27,600,000	27,600,000		-	27,600,000
1131	Pastoria Energy Facility, LLC	312,700,000	312,700,000		-	312,700,000
1132	CCFC Sutter Energy, LLC	43,900,000	43,900,000		-	43,900,000
1133	Metcalf Energy Center, LLC	151,500,000	151,500,000		-	151,500,000
1134	Otay Mesa Generating Company, LLC	241,500,000	241,500,000		-	241,500,000
1136	Blythe Energy, Inc.	153,800,000	153,800,000		-	153,800,000
1137	Sunrise Power Company, LLC	140,400,000	140,400,000		-	140,400,000
1141	Indigo Generation, LLC	26,500,000	26,500,000		-	26,500,000
1142	Larkspur Energy, LLC	23,100,000	23,100,000		-	23,100,000
1143	Los Esteros Critical Energy Facility, LLC	219,000,000	219,000,000		-	219,000,000
1145	Harbor Cogeneration Company, LLC	2,222,000 *	2,222,000		-	2,222,000

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities (continued)						
1148	Inland Empire Energy Center, LLC	13,800,000	13,800,000		-	13,800,000
1151	Russell City Energy Company, LLC	379,500,000	379,500,000		-	379,500,000
1152	Panoche Energy Center, LLC	254,400,000	254,400,000		-	254,400,000
1153	Midway Peaking, LLC	48,800,000	48,800,000		-	48,800,000
1154	Bicent (California) Malburg, LLC	60,600,000	60,600,000		-	60,600,000
1155	Orange Grove Energy, L.P.	50,100,000	50,100,000		-	50,100,000
1157	Marsh Landing LLC	456,000,000	456,000,000		-	456,000,000
1158	El Segundo Energy Center LLC	376,400,000	376,400,000		-	376,400,000
1159	Mariposa Energy, LLC	111,500,000	111,500,000		-	111,500,000
1160	Sentinel Energy Center, LLC	504,900,000	504,900,000		-	504,900,000
1162	Walnut Creek Energy, LLC	375,900,000	375,900,000		-	375,900,000
1163	Carlsbad Energy Center LLC	592,400,000	592,400,000		-	592,400,000
1164	Pio Pico Energy Center, LLC	328,400,000	328,400,000		-	328,400,000
1165	Malaga Power, LLC	6,490,000	6,490,000		-	6,490,000
1166	AES Alamitos Energy, LLC	382,600,000	382,600,000		-	382,600,000
1167	AES Huntington Beach Energy, LLC	406,900,000	406,900,000		-	406,900,000
1168	Stanton Energy Reliability Center, LLC	1,948,000	1,948,000		-	1,948,000
Total - Electric Generation Facilities		<u>6,815,090,000</u>	<u>6,815,090,000</u>		<u>-</u>	<u>6,815,090,000</u>

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Interexchange Telephone Companies						
2014	Sprint Communications Company, L.P.	138,900,000	138,900,000		1,175,194	140,075,194
2099	Smart City Networks LP	6,940,000	7,916,300	10	-	7,916,300
2274	MCI Communications Services, Inc.	399,600,000	399,600,000		1,783,214	401,383,214
2310	AT&T Communications	547,600,000	547,600,000		2,533,535	550,133,535
2366	Value-Added Communications, Inc.	11,400	11,400		-	11,400
2372	MCI Metro Access Transmission Services, Corp	214,000,000	214,000,000		-	214,000,000
2376	Working Assets Funding Service, Inc.	403,000	403,000		-	403,000
2381	Mitel Cloud Services, Inc.	302,500 *	302,500		-	302,500
2416	NOS Communications, Inc.	486,000	486,000		-	486,000
2437	Dialink Corporation	18,260 *	18,260		-	18,260
2463	CenturyLink Communications LLC	922,300,000	866,274,000	11	3,254,731	869,528,731
2470	CBTS Technology Solutions, LLC	109,000	109,000		-	109,000
7503	Verizon Select Services, Inc.	43,800	43,800		-	43,800
7512	Frontier Communications of America, Inc.	49,400,000	49,400,000		-	49,400,000
7516	Cybernet Communications Inc.	283,750 **	283,750		-	283,750
7538	Tremcom International, Inc.	2,420 *	2,420		-	2,420
7571	Network Enhanced Technologies, Inc.	2,100	2,100		-	2,100
7580	Securus Technologies, Inc.	1,860,000	1,860,000		-	1,860,000
7581	ABS-CBN Telecom North America, Inc.	9,240 *	9,240		-	9,240
7621	SES Americom Inc.	2,330,000	2,330,000		-	2,330,000
7638	Integrated Telemanagement Services, Inc.	22,100	22,100		-	22,100
7640	Cox California Telcom, LLC	50,400,000	50,400,000		-	50,400,000
7690	CCT Telecommunications, Inc.	177,000	177,000		-	177,000
7699	Legacy Long Distance International, Inc.	491,700 *	491,700		-	491,700
7707	Consolidated Communications Enterprise Services, Inc.	77,600,000	77,600,000		-	77,600,000
7732	NTT America, Inc.	16,500,000	14,167,400	15	-	14,167,400

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Interexchange Telephone Companies (continued)						
7757	U.S. TelePacific Corp.	125,200,000	125,200,000		109,200	125,309,200
7758	BT Americas Inc.	5,420,000	5,420,000		-	5,420,000
7766	KDDI America, Inc.	7,900,000	7,900,000		-	7,900,000
7769	Airnex Communications, Inc.	8,140 *	8,140		-	8,140
7778	Zayo Group, LLC	435,500,000	435,500,000		-	435,500,000
7781	KT America, Inc.	21,100	21,100		-	21,100
7791	O1 Communications, Inc.	154,000 *	154,000		-	154,000
7792	Point To Point, Inc.	692,000	692,000		-	692,000
7800	Earthlink Business, LLC	1,500,000	1,500,000		-	1,500,000
7811	Public Communications Services, Inc.	80,200	80,200		-	80,200
7814	PAETEC Communications, Inc.	3,820,000	3,820,000		-	3,820,000
7824	Audeamus	8,940,000	8,940,000		-	8,940,000
7832	Astound Broadband LLC	66,400,000	71,736,000	16	230,000	71,966,000
7845	San Carlos Telecom, Inc.	29,500	29,500		-	29,500
7852	Telstra Incorporated	8,890,000	8,890,000		-	8,890,000
7866	Claro Enterprise Solutions, LLC	3,850,000	3,850,000		-	3,850,000
7871	Verizon Online LLC	91,500	91,500		-	91,500
7872	Infotech Telecommunications & Network, Inc.	9,000	9,000		-	9,000
7894	Ponderosa Cablevision	1,660,000	1,660,000		-	1,660,000
7902	ANPI Business, LLC	91,500	91,500		-	91,500
7913	VCOM Solutions, Inc.	126,000	126,000		-	126,000
7914	McLeodUSA Telecommunications Services, Inc.	7,330,000	7,330,000		-	7,330,000
7916	Peak Communications, Inc.	5,100	5,100		-	5,100
7934	Telecom House Inc.	209,000 *	209,000		-	209,000
7948	Comsat, Inc.	1,770,000	1,770,000		-	1,770,000
7953	Openpop.com, Inc.	9,700	9,700		-	9,700
7955	Enhanced Communications Network, Inc.	23,700	23,700		-	23,700

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Interexchange Telephone Companies (continued)						
7956	Telespan Communications, LLC	23,100	23,100		-	23,100
7959	Airespring, Inc.	1,420,000	1,420,000		-	1,420,000
7960	CallTower, Inc.	317,000	317,000		-	317,000
7972	Reliance Globalcom Services, Inc.	2,068,000 *	2,068,000		-	2,068,000
7985	inContact, Inc.	4,240,000	4,240,000		-	4,240,000
7988	Global Tel*Link Corporation	13,600,000	13,600,000		-	13,600,000
7990	ComNet(USA) LLC	79,200	79,200		-	79,200
7992	NobelTel, LLC	5,390 *	5,390		-	5,390
7994	Utility Telecom Group, LLC	1,890,000	1,890,000		-	1,890,000
7997	Edison Carrier Solutions	94,400,000	98,135,000	17	-	98,135,000
7998	Norcast Communications Corporation	375,000	375,000		-	375,000
7999	Purple Communications Inc.	5,100,000	5,100,000		-	5,100,000
8002	Neutral Tandem - California, LLC	4,070,000	4,070,000		-	4,070,000
8004	Greenfield Communications, Inc.	123,200 *	123,200		-	123,200
8005	Vodafone US Inc.	3,890,000	3,890,000		-	3,890,000
8010	A+ Wireless, Inc.	9,900	9,900		-	9,900
8015	China Telecom (Americas) Corporation	24,500,000	24,500,000		-	24,500,000
8017	Locus Telecommunications, Inc.	2,800	2,800		-	2,800
8023	One Phone, Inc.	19,250 *	19,250		-	19,250
8024	TC Telephone, LLC	4,180 *	4,180		-	4,180
8027	Blue Casa LLC	15,620 *	15,620		-	15,620
8029	IPC Network Services, Inc.	113,000	113,000		-	113,000
8031	Backbone Communications, Inc.	45,200	45,200		-	45,200
8032	BCE Nexxia Corporation	7,200	7,200		-	7,200
8035	Access One, Inc.	8,700	8,700		-	8,700
8038	Telecom Carrier Access, Inc.	3,100	3,100		-	3,100
8042	Paxio, Inc.	5,620,000	5,620,000		-	5,620,000

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Interexchange Telephone Companies (continued)						
8046	West Telecom Services Holdings LLC	222,000	222,000		-	222,000
8048	Bright House Networks Information Services (California), LLC	8,600	8,600		-	8,600
8049	Fusion Communications, LLC.	902,000	902,000		-	902,000
8051	Intellectrace, Inc.	195,000	195,000		-	195,000
8057	Vertex Telecom, Inc.	1,100,000 *	1,100,000		-	1,100,000
8061	Charter Fiberlink CA-CCO, LLC	46,000,000	46,000,000		-	46,000,000
8063	Time Warner Cable Information Services (California), LLC	123,600,000	123,600,000		-	123,600,000
8068	North County Communications Corp	153,750 **	153,750		-	153,750
8071	Verizon Long Distance LLC	44,800	44,800		-	44,800
8074	Silv Communication, Inc.	60,375 **	60,375		-	60,375
8076	OPEX Communications, Inc.	34,800	34,800		-	34,800
8079	Cal-Ore Communications, Inc.	3,280,000	3,280,000		-	3,280,000
8080	Ymax Communications Corporation	2,900	2,900		-	2,900
8081	Sonic Telecom, LLC	49,100,000	49,100,000		-	49,100,000
8082	WTI Communications, Inc.	44,400	44,400		-	44,400
8083	Network Expert Group, Inc.	31,100	31,100		-	31,100
8086	ANPI, LLC	145,000	145,000		-	145,000
8089	Conterra Ultra Broadband LLC	19,000,000	17,300,000	18	-	17,300,000
8090	Telecommunication Systems, Inc.	591,000	591,000		-	591,000
8091	Roadway Communications, Inc.	12,700	12,700		-	12,700
8093	Extenet Systems (California) LLC	207,400,000	207,400,000		-	207,400,000
8094	Affiniti, LLC.	447,700 *	447,700		-	447,700
8099	Race Telecommunications, Inc.	37,100,000	37,100,000		-	37,100,000
8101	FastBlue Communications, Inc.	40,500	40,500		-	40,500
8102	Ekit.Com, Inc.	27,700	27,700		-	27,700
8105	Marlink Inc.	60,830 *	60,830		-	60,830

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Interexchange Telephone Companies (continued)						
8106	Raw Bandwidth Telecom, Inc.	90,500	90,500		-	90,500
8109	Peerless Network of California, LLC	325,000	325,000		-	325,000
8112	Mosaic Networx, LLC	16,280 *	16,280		-	16,280
8113	GoDaddy.com	7,502,000 *	7,502,000		-	7,502,000
8115	&TV Communications, Inc.	18,500	18,500		-	18,500
8116	PC Landing Corp.	9,890,000	8,890,000	19	-	8,890,000
8118	IntelePeer Cloud Communications, LLC	40,400	40,400		-	40,400
8120	TELUS Communications (U.S.) Inc.	398,000	398,000		-	398,000
8122	Bandwidth.com CLEC, LLC	1,243,000 *	1,243,000		-	1,243,000
8124	Impact Telecom LLC	230,000	230,000		-	230,000
8126	Broadview Networks, Inc.	59,400	59,400		-	59,400
8127	Voyant Communications, LLC	743,000	743,000		-	743,000
8128	Talton Communications, Inc.	32,700	32,700		-	32,700
8129	Wide Voice, LLC	77,700	77,700		-	77,700
8130	United Telecom, Inc.	56,125 **	56,125		-	56,125
8131	Pacific Lightwave, Inc.	160,600 *	160,600		-	160,600
8133	Bestel USA, Inc.	29,300	29,300		-	29,300
8136	Plumas Sierra Telecommunications	16,300,000	16,300,000		-	16,300,000
8137	SnowCrest Telephone, Inc.	121,000	121,000		-	121,000
8139	California Broadband Cooperative, Inc.	16,900,000	16,900,000		-	16,900,000
8141	CENIC Broadband Initiatives LLC	39,700	39,700		-	39,700
8142	Dsi-Iti, LLC	25,500	25,500		-	25,500
8143	GTT Americas, LLC	6,230,000	2,633,000	20	-	2,633,000
8144	GC Pivotal, LLC	7,360,000	7,360,000		-	7,360,000
8146	Splice Communications, Inc	3,900	3,900		-	3,900
8148	Digital West Networks, Inc.	5,450,000	5,450,000		-	5,450,000

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Interexchange Telephone Companies (continued)						
8151	CVIN LLC	68,400,000	61,700,000	21	-	61,700,000
8152	Broadband Dynamics, LLC	16,300	16,300		-	16,300
8153	Advanced Technology Distributors, Inc.	80,000	80,000		-	80,000
8154	Network Innovations, Inc.	181,500 *	181,500		-	181,500
8155	Time Warner Cable Business LLC	10,800,000	10,800,000		-	10,800,000
8156	Medallion Telecom Inc.	6,100	6,100		-	6,100
8158	RCLEC, Inc.	427,000	427,000		-	427,000
8160	Vodex Communications Corporation	11,660 *	11,660		-	11,660
8161	Public Interest Telecom of California	151,000	151,000		-	151,000
8162	GetGo Communications LLC	170,000	170,000		-	170,000
8164	NetFortris Acquisition Co., Inc.	418,000	418,000		-	418,000
8167	Inyo Networks, Inc.	2,970,000	2,970,000		-	2,970,000
8169	Crown Castle Fiber, LLC	666,100,000	632,789,600	22	-	632,789,600
8171	LIT San Leandro, LLC	36,300	36,300		-	36,300
8172	Cebridge Telecom CA LLC	294,000	1,019,068	23	-	1,019,068
8174	ACN Communication Services, LLC	4,600	4,600		-	4,600
8175	Granite Telecommunications, LLC	469,000	469,000		-	469,000
8176	Pay Tel Communications, Inc.	3,300	15,455	24	-	15,455
8178	Onvoy, LLC	140,000	140,000		-	140,000
8180	Karuk Tribe	129,000	129,000		-	129,000
8181	Five9, Inc.	6,630,000	6,630,000		-	6,630,000
8182	Ultimate Internet Access, Inc.	1,860,000	1,860,000		-	1,860,000
8184	Digital Transportation Corp.	40,700	40,700		-	40,700
8185	Webpass Telecommunications, LLC	1,240,000	2,335,910	25	-	2,335,910
8187	Fusion, LLC	208,000	1,647,760	26	-	1,647,760
8188	LightSpeed Networks, Inc.	1,470,000	2,384,030	27	-	2,384,030
8189	OACYS Technology	1,250,000	1,250,000		-	1,250,000

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Interexchange Telephone Companies (continued)						
8190	Sage Communications, Inc.	22,550 *	22,550		-	22,550
8191	Windstream KDL, Inc.	1,230,000	1,230,000		-	1,230,000
8193	Univoip, Inc.	998,800 *	998,800		-	998,800
8194	IT Management Corporation	36,600	36,600		-	36,600
8195	Anza Electric Cooperative, Inc.	7,910,000	7,910,000		-	7,910,000
8196	ATC Outdoor DAS, LLC	1,830,000	1,830,000		-	1,830,000
8197	Modus, LLC	127,600 *	127,600		-	127,600
8198	IFN.com, Inc.	258,500 *	258,500		-	258,500
8199	Fireline Network Solutions, Inc.	873,400 *	873,400		-	873,400
8200	Magna5 LLC	63,800	63,800		-	63,800
8201	Vesta Solutions, Inc.	13,700,000	14,976,000	28	-	14,976,000
8202	California Internet, L.P.	4,719,000 *	4,719,000		-	4,719,000
8203	Tekify Fiber, LLC	425,700 *	425,700		-	425,700
8204	Velocity The Greatest Phone Company Ever, Inc.	90,600	322,150	29	-	322,150
8206	Mobilitie Management, LLC	88,660 *	88,660		-	88,660
8207	Call One, Inc	10,200	10,200		-	10,200
8208	Atherton Fiber, LLC	5,280,000	5,280,000		-	5,280,000
8209	Sun Microwave, Inc.	152,000	152,000		-	152,000
8211	Synergem Technologies, Inc.	34,100 *	34,100		-	34,100
8212	Ridge Communications, Inc.	253,000 *	253,000		-	253,000
Total - Interexchange Telephone Companies		<u>4,636,031,280</u>	<u>4,547,107,053</u>		<u>9,085,874</u>	<u>4,556,192,927</u>

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Wireless Telephone Companies						
2532	Los Angeles SMSA Ltd., Partnership	1,309,600,000	1,310,021,703	12	20,037	1,310,041,740
2552	Fresno MSA Limited Partnership	138,700,000	138,700,000		1,267,461	139,967,461
2559	Cellco Partnership	1,731,700,000	1,731,700,000		1,201,627	1,732,901,627
2602	Digital Communications Network, Inc.	3,500	3,500		-	3,500
2606	AT&T Mobility LLC	2,672,100,000	2,674,112,929	13	-	2,674,112,929
2658	Intouch America, Inc.	24,970 *	24,970		-	24,970
2669	California RSA #4 Partnership	25,800,000	25,800,000		113,012	25,913,012
2671	California Rural Service Area #1, Inc.	28,600,000	28,600,000		-	28,600,000
2681	Everything Wireless, LLC	94,700	94,700		-	94,700
2720	Sprint Spectrum LP	1,237,600,000	1,237,600,000		-	1,237,600,000
2748	T-Mobile West, LLC	1,727,200,000	1,727,200,000		-	1,727,200,000
2760	Fisher Wireless Services, Inc.	1,400,000	1,400,000		-	1,400,000
2772	Globalstar USA, LLC	1,749,000 *	1,749,000		-	1,749,000
2780	i-wireless, LLC	3,100	3,100		-	3,100
2783	Flat West Wireless, LLC	87,800	87,800		-	87,800
2784	Greatcall, Inc.	19,910,000 *	19,910,000		-	19,910,000
2790	UVNV, Inc.	1,500,000	1,500,000		-	1,500,000
2793	Bandwidth.com, Inc.	2,200 *	2,200		-	2,200
2801	Google North America Inc.	1,520,000	1,520,000		-	1,520,000
2802	zoomMediaplus, Inc.	10,000	10,000		-	10,000
2803	Alliant Technologies, LLC	10,600	10,600		-	10,600
2804	Comcast OTR1, LLC	205,000	269,148	14	-	269,148
2805	Gen Mobile, Inc	6,000	6,000		-	6,000
2806	STS Media, Inc.	15,700	15,700		-	15,700
2807	China Unicom (Americas) Operations, Ltd.	4,940,000	4,940,000		-	4,940,000
3002	American Messaging Services, LLC	608,000	608,000		-	608,000

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2019

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Wireless Telephone Companies (continued)						
3039	Fresno Mobile Radio, Inc.	195,000	195,000		-	195,000
3430	Spok, Inc.	1,150,000	1,150,000		-	1,150,000
	Total - Wireless Telephone Companies	<u>8,904,735,570</u>	<u>8,907,234,350</u>		<u>2,602,137</u>	<u>8,909,836,487</u>
	Grand Total - All State Assesseees	<u>111,830,409,050</u>	<u>109,385,998,453</u>		<u>1,117,522,577</u>	<u>110,503,521,030</u>

Table II - Notes

Lien Date - January 1, 2019

Note No.	SBE No.	Description of Value Adjustments	Total
1	119	Includes previously adopted assessment reductions totalling	(46,979,000)
2	141	Includes previously adopted assessment reductions totalling	(94,721,000)
3	148	Includes previously adopted assessment reductions totalling	(24,089,000)
4	156	Includes previously adopted assessment reductions totalling	(1,892,000)
5	188	Includes previously adopted assessment reductions totalling	(41,529,000)
6	195	Includes previously adopted assessment reductions totalling	(21,582,000)
7	478	Includes previously adopted escaped assessments totalling	276,361
8	486	Includes previously adopted escaped assessments totalling	12,200,000
9	869	Includes previously adopted assessment reductions totalling	(238,989)
10	2099	Includes previously adopted escaped assessments totalling	976,300
11	2463	Includes previously adopted assessment reductions totalling	(56,026,000)
12	2532	Includes previously adopted escaped assessments totalling	421,703
13	2606	Includes previously adopted escaped assessments totalling	2,012,929
14	2804	Includes previously adopted escaped assessments totalling	64,148
15	7732	Includes previously adopted assessment reductions totalling	(2,332,600)
16	7832	Includes previously adopted escaped assessments totalling	5,336,000
17	7997	Includes previously adopted escaped assessments totalling	3,735,000
18	8089	Includes previously adopted assessment reductions totalling	(1,700,000)
19	8116	Includes previously adopted assessment reductions totalling	(1,000,000)
20	8143	Includes previously adopted assessment reductions totalling	(3,597,000)
21	8151	Includes previously adopted assessment reductions totalling	(6,700,000)
22	8169	Includes previously adopted assessment reductions totalling	(33,310,400)
23	8172	Includes previously adopted escaped assessments totalling	725,068
24	8176	Includes previously adopted escaped assessments totalling	12,155
25	8185	Includes previously adopted escaped assessments totalling	1,095,910
26	8187	Includes previously adopted escaped assessments totalling	1,439,760
27	8188	Includes previously adopted escaped assessments totalling	914,030
28	8201	Includes previously adopted escaped assessments totalling	1,276,000
29	8204	Includes previously adopted escaped assessments totalling	231,550
Total Adjustments			(304,980,075)