

2020

Recommendation for Assessment of State-Assessed Property

STATE BOARD OF EQUALIZATION

BOARD APPROVED

At the 7/22/2020 Board Meeting

/s/ Henry D. Nanjo | Min. Exh.: 7.3
Henry D. Nanjo, Chief Counsel &
Acting Chief, Board Proceedings Division



CALIFORNIA STATE BOARD OF EQUALIZATION

BOARD MEMBERS

TED GAINES
First District
Sacramento

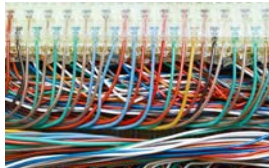
MALIA M. COHEN
Second District
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ANTONIO VASQUEZ
Third District
Santa Monica

MIKE SCHAEFER
Fourth District
San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director



Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2020 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 27, 2020
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 22, 2020

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 59.79 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 8.28 percent in the 2020-2021 assessed values compared to 2019-2020. Changes by industry group are as follows:

Industry Group	2019-2020 Assessed Value	2020-2021 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$77,223,501,488	\$85,036,765,672	\$7,813,264,184	10.12%
Local Exchange Telephone	7,792,231,731	6,992,696,436	(799,535,295)	(10.26%)
Pipeline	1,374,130,419	1,387,308,525	13,178,106	0.96%
Railcar Maintenance	17,481,668	16,949,787	(531,881)	(3.04%)
Railroad	3,815,056,310	4,218,827,374	403,771,060	10.58%
Electric Generation	6,815,090,000	7,464,679,679	649,589,679	9.53%
Interexchange Telephone	4,556,192,927	5,441,638,436	631,005,509	13.85%
Wireless Telephone	8,909,836,487	9,097,971,246	188,134,759	2.11%
Total	\$110,503,521,030	\$119,656,837,155	\$9,153,316,125	8.28%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2020

County Number	County Name	2019-2020	2020-2021	Increase (Decrease)	% Increase (Decrease)
1	Alameda	3,981,401,985	4,097,234,737	115,832,752	2.91%
2	Alpine	24,562,507	27,590,502	3,027,995	12.33%
3	Amador	252,822,335	261,448,382	8,626,047	3.41%
4	Butte	942,338,502	1,012,936,252	70,597,750	7.49%
5	Calaveras	162,821,929	177,604,963	14,783,034	9.08%
6	Colusa	819,697,005	785,611,292	(34,085,713)	(4.16%)
7	Contra Costa	4,003,422,950	3,996,281,416	(7,141,534)	(0.18%)
8	Del Norte	41,883,311	40,655,425	(1,227,886)	(2.93%)
9	El Dorado	399,883,105	437,264,986	37,381,881	9.35%
10	Fresno	4,106,579,222	4,141,486,393	34,907,171	0.85%
11	Glenn	151,501,461	153,434,782	1,933,321	1.28%
12	Humboldt	535,750,653	574,371,268	38,620,615	7.21%
13	Imperial	729,567,900	757,953,222	28,385,322	3.89%
14	Inyo	181,552,860	213,536,133	31,983,273	17.62%
15	Kern	4,128,657,376	4,456,963,515	328,306,139	7.95%
16	Kings	521,615,139	532,472,102	10,856,963	2.08%
17	Lake	190,415,062	206,758,835	16,343,773	8.58%
18	Lassen	180,106,772	190,045,998	9,939,226	5.52%
19	Los Angeles	20,989,145,787	23,735,793,707	2,746,647,920	13.09%
20	Madera	616,514,757	642,325,367	25,810,610	4.19%
21	Marin	626,833,071	648,021,280	21,188,209	3.38%
22	Mariposa	87,845,071	94,679,145	6,834,074	7.78%
23	Mendocino	326,640,134	331,922,038	5,281,904	1.62%
24	Merced	642,855,485	656,649,974	13,794,489	2.15%
25	Modoc	164,881,184	164,983,407	102,223	0.06%
26	Mono	142,326,350	164,345,013	22,018,663	15.47%
27	Monterey	1,080,658,707	1,105,937,824	25,279,117	2.34%
28	Napa	385,895,826	400,149,126	14,253,300	3.69%
29	Nevada	346,467,750	376,196,688	29,728,938	8.58%
30	Orange	7,427,689,737	8,640,064,967	1,212,375,230	16.32%
31	Placer	1,447,971,424	1,463,089,589	15,118,165	1.04%
32	Plumas	571,881,876	570,396,290	(1,485,586)	(0.26%)

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2020

County Number	County Name	2019-2020	2020-2021	Increase (Decrease)	% Increase (Decrease)
33	Riverside	6,317,823,761	6,955,651,673	637,827,912	10.10%
34	Sacramento	1,575,427,086	1,591,104,371	15,677,285	1.00%
35	San Benito	182,832,613	186,556,770	3,724,157	2.04%
36	San Bernardino	8,295,957,027	9,270,662,276	974,705,249	11.75%
37	San Diego	12,501,269,549	14,153,313,327	1,652,043,778	13.22%
38	San Francisco	3,654,811,791	3,669,292,295	14,480,504	0.40%
39	San Joaquin	2,057,629,723	2,156,485,530	98,855,807	4.80%
40	San Luis Obispo	2,366,732,462	2,163,727,946	(203,004,516)	(8.58%)
41	San Mateo	2,004,428,462	2,070,054,553	65,626,091	3.27%
42	Santa Barbara	1,094,609,398	1,194,252,977	99,643,579	9.10%
43	Santa Clara	4,414,848,382	4,522,651,635	107,803,253	2.44%
44	Santa Cruz	426,964,617	442,727,200	15,762,583	3.69%
45	Shasta	1,020,574,202	1,043,957,119	23,382,917	2.29%
46	Sierra	55,285,127	56,130,004	844,877	1.53%
47	Siskiyou	324,088,640	336,041,076	11,952,436	3.69%
48	Solano	1,129,705,667	1,178,859,581	49,153,914	4.35%
49	Sonoma	1,053,361,588	1,104,932,741	51,571,153	4.90%
50	Stanislaus	605,857,278	648,672,379	42,815,101	7.07%
51	Sutter	352,628,720	346,078,528	(6,550,192)	(1.86%)
52	Tehama	269,881,060	274,496,634	4,615,574	1.71%
53	Trinity	46,590,658	48,371,505	1,780,847	3.82%
54	Tulare	1,435,169,737	1,676,905,491	241,735,754	16.84%
55	Tuolumne	193,288,907	197,764,854	4,475,947	2.32%
56	Ventura	1,901,740,114	2,271,253,480	369,513,366	19.43%
57	Yolo	685,106,184	686,060,453	954,269	0.14%
58	Yuba	324,721,049	352,628,139	27,907,090	8.59%
Grand Total		110,503,521,035	119,656,837,155	9,153,316,120	8.28%

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2020

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	1,001,200,000	1,001,200,000		28,417,955	1,029,617,955
103	Anza Electric Cooperative, Inc.	14,000,000	14,000,000		-	14,000,000
104	Central Valley Gas Storage LLC	28,600,000	28,600,000		-	28,600,000
106	PacifiCorp	222,000,000	222,000,000		14,247,322	236,247,322
119	Trans Bay Cable LLC	481,600,000 *	437,237,000	1	-	437,237,000
121	Gill Ranch Storage, LLC	17,900,000	17,900,000		-	17,900,000
125	Terra-Gen Dixie Valley, LLC	3,020,000	3,020,000		-	3,020,000
135	Pacific Gas and Electric Company	31,712,000,000	31,712,810,000	2	189,429,784	31,902,239,784
141	San Diego Gas & Electric Company	11,488,800,000	11,488,800,000		25,545,096	11,514,345,096
146	Sierra Pacific Power Company	79,900,000	83,312,000	3	453,250	83,765,250
148	Southern California Edison Company	29,802,900,000	29,802,900,000		203,273,488	30,006,173,488
149	Southern California Gas Company	8,306,100,000	8,306,100,000		54,522,032	8,360,622,032
152	Southwest Gas Corporation	386,300,000	386,300,000		-	386,300,000
153	Transwestern Pipeline Company	620,000	620,000		-	620,000
156	DATC Path 15, LLC	88,900,000	88,900,000		-	88,900,000
160	Valley Electric Association, Inc.	262,000	262,000		-	262,000
161	Horizon West Transmission, LLC	60,830,000 *	60,830,000		-	60,830,000
163	Liberty Utilities (Calpeco Electric), LLC	186,700,000	186,700,000		622,669	187,322,669
173	Surprise Valley Electrification Corp.	18,200,000	18,200,000		3,060	18,203,060
176	Plumas-Sierra Rural Electric Cooperative	72,600,000	76,315,000	4	80,137	76,395,137
180	North Baja Pipeline, LLC	68,900,000	68,900,000		-	68,900,000
187	Mojave Pipeline Company, LLC	47,600,000	47,600,000		-	47,600,000
188	Kern River Gas Transmission Company	149,300,000	149,300,000		-	149,300,000
189	Standard Pacific Gas Line, Incorporated	39,400,000	39,400,000		100	39,400,100
190	Tuscarora Gas Transmission Company	66,500,000	66,500,000		13,715	66,513,715

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing (penalty cannot exceed \$20,000,000).

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2020

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)						
191	Arizona Public Service Company	1,750,000	1,750,000		-	1,750,000
192	Alpine Natural Gas Operating Company No. One LLC	847,000	847,000		-	847,000
193	Arizona Electric Power Cooperative, Inc.	1,510,000	1,510,000		-	1,510,000
194	West Coast Gas Company, Inc.	527,000	527,000		347,064	874,064
195	Wild Goose Storage, LLC	106,800,000	106,800,000		-	106,800,000
196	Questar Southern Trails Pipeline Company	3,370,000	3,370,000		-	3,370,000
197	El Paso Natural Gas Company, LLC	38,800,000	38,800,000		-	38,800,000
198	Lodi Gas Storage, LLC	58,500,000	58,500,000		-	58,500,000
Total - Gas, Electric, and Water Companies		<u>84,556,236,000</u>	<u>84,519,810,000</u>		<u>516,955,672</u>	<u>85,036,765,672</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2020

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.	1,946,000,000	1,905,343,000	5	8,779,123	1,914,122,123
202	CenturyTel of Eastern Oregon, Inc.	27,700	27,700		-	27,700
203	Frontier Communications of the Southwest, Inc.	7,440,000	7,440,000		-	7,440,000
205	The Ponderosa Telephone Company	35,200,000	35,200,000		105,267	35,305,267
209	Pinnacles Telephone Co.	1,110,000	1,110,000		-	1,110,000
210	Calaveras Telephone Company	10,500,000	10,500,000		610,881	11,110,881
228	Ducor Telephone Company	4,230,000	4,230,000		-	4,230,000
235	Foresthill Telephone Co.	16,500,000	16,500,000		-	16,500,000
239	Hornitos Telephone Company	1,640,000	1,640,000		-	1,640,000
240	Happy Valley Telephone Company	1,980,000	1,980,000		54,682	2,034,682
246	Kerman Telephone Co.	27,610,000	27,610,000		109,000	27,719,000
279	Pacific Bell Telephone Company	4,600,300,000	4,600,300,000		35,275,744	4,635,575,744
284	Citizens Telecommunications Company of California, Inc.	47,700,000	47,700,000		782,462	48,482,462
286	Sierra Telephone Company, Inc.	62,300,000	62,300,000		245,878	62,545,878
294	Consolidated Communications of California Company	110,500,000	110,500,000		3,273,500	113,773,500
301	The Siskiyou Telephone Company	68,700,000	68,700,000		263,219	68,963,219
327	Volcano Telephone Company	31,900,000	32,588,000	6	234,875	32,822,875
328	Cal-Ore Telephone Co.	7,600,000	7,797,200	7	34,125	7,831,325
330	Winterhaven Telephone Company	1,440,000	1,440,000		21,780	1,461,780
Total - Local Exchange Telephone Companies		6,982,677,700	6,942,905,900		49,790,536	6,992,696,436

* 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, 2020

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	96,400,000	96,400,000		-	96,400,000
407	Valero Refining Company - California	652,000	652,000		-	652,000
408	City of Riverside	-	-		1,788,243	1,788,243
409	Torrance Valley Pipeline Company, LLC	242,100,000	242,100,000		-	242,100,000
410	Homestake Mining Company of California	40,000	40,000		-	40,000
412	Kings County Canal Company	972,000	972,000		296,582	1,268,582
414	Torrance Pipeline Company, LLC	11,400,000	11,400,000		-	11,400,000
428	CPN Pipeline Company	25,300,000	25,300,000		-	25,300,000
429	Chevron USA, Inc.	93,500,000	93,500,000		-	93,500,000
435	Natomas Central Mutual Water Company	131,000	131,000		-	131,000
461	SFPP, L.P.	480,700,000	480,700,000		-	480,700,000
462	Tesoro Refining and Marketing Company, LLC	939,000	939,000		-	939,000
467	Phillips 66 Company	412,000	412,000		-	412,000
468	Shell California Pipeline Company LLC	5,240,000	5,240,000		-	5,240,000
469	San Ardo Pipeline Company	9,530,000	9,530,000		-	9,530,000
475	Searles Valley Minerals Inc.	12,900,000	12,900,000		-	12,900,000
476	Chevron USA, Inc.	5,440,000	5,440,000		-	5,440,000
478	California Gas Gathering, Inc.	150,000	150,000		-	150,000
480	Phillips 66 Pipeline LLC	114,600,000	114,600,000		-	114,600,000
486	Pacific Pipeline System, LLC	34,200,000	34,200,000		-	34,200,000
487	Sacramento Municipal Utilities District	-	-		46,487,700	46,487,700
488	Plains West Coast Terminals, LLC	41,900,000	41,900,000		-	41,900,000
489	California Resources Production Corporation	5,830,000	5,830,000		-	5,830,000
490	Crimson California Pipeline, L.P.	81,500,000	81,500,000		-	81,500,000
491	SMF Pipeline	7,720,000	7,720,000		-	7,720,000

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2020

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	65,100,000	65,100,000		-	65,100,000
493	Cardinal Pipeline, LP	2,080,000	2,080,000		-	2,080,000
Total - Pipeline Companies		<u>1,338,736,000</u>	<u>1,338,736,000</u>		<u>48,572,525</u>	<u>1,387,308,525</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2020

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	-	-	8	8,147,272	8,147,272
506	TTX Company	-	-		8,647,619	8,647,619
509	Union Tank Car Company	-	-		<u>154,896</u>	<u>154,896</u>
Total - Railcar Maintenance Facilities		<u>-</u>	<u>-</u>		<u>16,949,787</u>	<u>16,949,787</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2020

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (See Page 22)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies			@ 59.79%		Rail Trans. Prop @ 59.79%	
802	Central Oregon & Pacific Railroad	4,158,000 *	2,486,068		-	2,486,068
804	BNSF Railway Company	2,625,900,000	1,570,025,610		87,099,613	1,657,125,223
805	Goose Lake Railway, LLC	237,000	141,702		-	141,702
808	West Isle Line, Inc.	172,000	102,839		36,982	139,821
810	California Northern Railroad	33,550,000 *	20,059,545		-	20,059,545
812	Ventura County Railroad	6,006,000 *	3,590,987		-	3,590,987
813	Pacific Harbor Lines	16,400,000	9,805,560		-	9,805,560
815	Mendocino Railway	1,140,000	681,606		-	681,606
817	Tulare Valley Railroad	486,250 **	290,729		5,085,199	5,375,928
818	Central California Traction Company	10,483,000 *	6,267,786		2,191,958	8,459,744
822	Pacific Sun Railroad, LLC	1,330,000	795,207		-	795,207
824	St. Paul & Pacific Railroad, LLC	241,000	144,094		-	144,094
826	Sacramento Valley Railroad, LLC	6,100,000	3,647,190		-	3,647,190
827	Northwestern Pacific Railroad Company	2,110,000	1,261,569		-	1,261,569
839	The Oakland Terminal Railway Company	-	-		469,962	469,962
843	Union Pacific Railroad Company	3,291,700,000	1,968,107,430		428,372,969	2,396,480,399
849	International Transportation Association LLC	4,180,000 *	2,499,222		-	2,499,222
850	Modesto & Empire Traction Company	48,800,000	29,177,520		1,870,953	31,048,473
857	Richmond Pacific Railroad Corporation	3,070,000	2,428,275	9	-	2,428,275
861	Quincy Railroad Company	213,000	127,353		96,550	223,903
863	San Diego & Arizona Eastern Railway Co.	-	-		1,393,982	1,393,982
865	San Diego & Imperial Valley Railroad Co. Inc.	3,421,000 *	2,045,416		-	2,045,416
869	Coast Belle Railroad Corporation	1,140,000 **	681,606		-	681,606
878	Stockton Terminal and Eastern Railway	5,570,000	3,330,303		2,714,637	6,044,940

* 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, 2020

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>@ 59.79%</i>		<i>Rail Trans. Prop @ 59.79%</i>	
879	Sunset Railway Company	-	-		404,270	404,270
881	San Francisco Bay Railway, LLC	3,860,000	2,307,894		-	2,307,894
882	Trona Railway Company, LLC	15,500,000	9,267,450		11,032	9,278,482
883	McCloud Railway Company	151,800 *	90,761		155,264	246,025
889	Yreka Western Railroad Co.	471,900 *	282,149		74,200	356,349
894	Napa Valley Wine Train, LLC	36,500,000	21,823,350		661,500	22,484,850
896	Santa Cruz Big Trees & Pacific Railway Co.	2,130,000	1,273,527		-	1,273,527
897	San Joaquin Valley Railroad Company	14,630,000 *	8,747,277		3,174,750	11,922,027
898	Sierra Northern Railway	6,990,000	4,179,321		2,166,836	6,346,157
899	Arizona & California Railroad Company	7,843,000	4,689,330		2,488,037	7,177,367
Total - Railroad Companies		6,154,483,950	3,680,358,676		538,468,694	4,218,827,374

* 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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Lien Date - January 1, 2020

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	7,870,000	7,870,000		-	7,870,000
1101	AES Redondo Beach, LLC	51,600,000	51,600,000		-	51,600,000
1102	AES Huntington Beach, LLC	3,050,000	3,050,000		-	3,050,000
1103	Dynegy Moss Landing, LLC	150,900,000	150,900,000		-	150,900,000
1105	Dynegy Oakland, LLC	3,430,000	3,430,000		-	3,430,000
1111	Long Beach Generation LLC	19,800,000	19,800,000		-	19,800,000
1112	CXA La Paloma, LLC	64,800,000	64,800,000		-	64,800,000
1115	GenOn California South LP - Ormond Beach	59,900,000	59,900,000		-	59,900,000
1117	GenOn California South LP - Ellwood	2,830,000	2,830,000		-	2,830,000
1122	MRP San Joaquin Energy, LLC - Hanford	15,100,000	15,100,000		-	15,100,000
1123	MRP San Joaquin Energy, LLC - Henrietta	18,900,000	18,900,000		-	18,900,000
1124	MRP San Joaquin Energy, LLC - Tracy	138,700,000	138,700,000		-	138,700,000
1126	Elk Hills Power, LLC	359,700,000	359,700,000		-	359,700,000
1127	High Desert Power Trust	99,400,000	99,400,000		-	99,400,000
1128	Delta Energy Center, LLC	140,000,000	140,000,000		-	140,000,000
1129	Gilroy Energy Center, LLC	24,800,000	24,800,000		-	24,800,000
1131	Pastoria Energy Facility, LLC	297,000,000	297,000,000		-	297,000,000
1132	CCFC Sutter Energy, LLC	39,200,000	39,200,000		-	39,200,000
1133	Metcalf Energy Center, LLC	163,100,000	163,100,000		-	163,100,000
1134	Otay Mesa Generating Company, LLC	237,400,000	237,400,000		-	237,400,000
1136	Blythe Energy, Inc.	127,400,000	127,400,000		-	127,400,000
1137	Sunrise Power Company, LLC	189,400,000	189,400,000		-	189,400,000
1141	Indigo Generation, LLC	22,300,000	22,300,000		-	22,300,000
1142	Larkspur Energy, LLC	18,000,000	18,000,000		-	18,000,000
1143	Los Esteros Critical Energy Facility, LLC	232,100,000	232,100,000		-	232,100,000

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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)						
1145	Harbor Cogeneration Company, LLC	3,690,679 *	3,690,679		-	3,690,679
1151	Russell City Energy Company, LLC	381,400,000	381,400,000		-	381,400,000
1152	Panoche Energy Center, LLC	191,300,000	191,300,000		-	191,300,000
1153	Midway Peaking, LLC	40,500,000	40,500,000		-	40,500,000
1154	Bicent (California) Malburg, LLC	55,400,000	55,400,000		-	55,400,000
1155	Orange Grove Energy, L.P.	48,000,000	48,000,000		-	48,000,000
1157	Marsh Landing LLC	415,800,000	405,009,000	10	-	405,009,000
1158	El Segundo Energy Center LLC	327,900,000	327,900,000		-	327,900,000
1159	Mariposa Energy, LLC	93,000,000	93,000,000		-	93,000,000
1160	Sentinel Energy Center, LLC	476,300,000	476,300,000		-	476,300,000
1162	Walnut Creek Energy, LLC	348,800,000	348,800,000		-	348,800,000
1163	Carlsbad Energy Center LLC	600,100,000	600,100,000		-	600,100,000
1164	Pio Pico Energy Center, LLC	327,800,000	327,800,000		-	327,800,000
1165	Malaga Power, LLC	19,400,000	19,400,000		-	19,400,000
1166	AES Alamitos Energy, LLC	759,100,000	759,100,000		-	759,100,000
1167	AES Huntington Beach Energy, LLC	788,700,000	788,700,000		-	788,700,000
1168	Stanton Energy Reliability Center, LLC	111,600,000	111,600,000		-	111,600,000
Total - Electric Generation Facilities		<u>7,475,470,679</u>	<u>7,464,679,679</u>		<u>-</u>	<u>7,464,679,679</u>

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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
Interexchange Telephone Companies						
2014	Sprint Communications Company, L.P.	134,200,000	134,200,000		1,116,070	135,316,070
2099	Smart City Networks LP	6,160,000	6,160,000		-	6,160,000
2274	MCI Communications Services, Inc.	411,200,000	411,200,000		1,783,214	412,983,214
2310	AT&T Communications	541,200,000	541,200,000		2,560,295	543,760,295
2366	Value-Added Communications, Inc.	8,100	8,100		-	8,100
2372	MCI Metro Access Transmission Services, Corp	373,900,000	373,900,000		-	373,900,000
2376	Working Assets Funding Service, Inc.	354,000	354,000		-	354,000
2381	Mitel Cloud Services, Inc.	788,700 *	2,511,030	11	-	2,511,030
2416	NOS Communications, Inc.	341,000	341,000		-	341,000
2437	Dialink Corporation	17,380 *	17,380		-	17,380
2463	CenturyLink Communications LLC	873,000,000	873,000,000		2,980,024	875,980,024
2470	CBTS Technology Solutions, LLC	235,000	235,000		-	235,000
7503	Verizon Select Services, Inc.	8,000	8,000		-	8,000
7512	Frontier Communications of America, Inc.	45,200,000	45,200,000		-	45,200,000
7516	Cybernet Communications Inc.	283,750 **	283,750		-	283,750
7580	Securus Technologies, Inc.	1,460,000	1,460,000		-	1,460,000
7621	SES Americom Inc.	2,380,000	2,380,000		-	2,380,000
7638	Integrated Telemanagement Services, Inc.	4,900	4,900		-	4,900
7640	Cox California Telcom, LLC	43,400,000	51,646,000	12	-	51,646,000
7690	CCT Telecommunications, Inc.	163,000	163,000		-	163,000
7699	Legacy Long Distance International, Inc.	491,700 *	491,700		-	491,700
7707	Consolidated Communications Enterprise Services, Inc.	70,500,000	70,500,000		-	70,500,000
7732	NTT America, Inc.	15,100,000	15,100,000		-	15,100,000
7757	U.S. TelePacific Corp.	130,600,000	362,462,000	13	109,200	362,571,200

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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
Interexchange Telephone Companies (continued)						
7758	BT Americas Inc.	4,470,000	4,470,000		-	4,470,000
7766	KDDI America, Inc.	6,730,000	6,730,000		-	6,730,000
7769	Airnex Communications, Inc.	8,140 *	8,140		-	8,140
7778	Zayo Group, LLC	468,000,000	468,000,000		-	468,000,000
7781	KT America, Inc.	9,700	9,700		-	9,700
7791	O1 Communications, Inc.	154,000 *	154,000		-	154,000
7792	Point To Point, Inc.	700,000	700,000		-	700,000
7800	Earthlink Business, LLC	811,000	811,000		-	811,000
7811	Public Communications Services, Inc.	53,100	53,100		-	53,100
7814	PAETEC Communications, Inc.	2,920,000	2,920,000		-	2,920,000
7824	Audeamus	9,262,000 *	9,262,000		-	9,262,000
7832	Astound Broadband LLC	66,000,000	66,000,000		230,000	66,230,000
7845	San Carlos Telecom, Inc.	25,000	25,000		-	25,000
7852	Telstra Incorporated	6,920,000	6,920,000		-	6,920,000
7866	Claro Enterprise Solutions, LLC	1,970,000	1,970,000		-	1,970,000
7871	Verizon Online LLC	38,100	38,100		-	38,100
7894	Ponderosa Cablevision	1,740,000	1,740,000		-	1,740,000
7902	ANPI Business, LLC	15,900	15,900		-	15,900
7913	VCOM Solutions, Inc.	207,900 *	396,550	14	-	396,550
7914	McLeodUSA Telecommunications Services, Inc.	7,750,000	7,750,000		-	7,750,000
7916	Peak Communications, Inc.	4,510 *	4,510		-	4,510
7934	Telecom House Inc.	154,000	154,000		-	154,000
7948	Comsat, Inc.	2,160,000	2,160,000		-	2,160,000
7953	Openpop.com, Inc.	10,800	10,800		-	10,800

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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
Interexchange Telephone Companies (continued)						
7955	Enhanced Communications Network, Inc.	18,500	18,500		-	18,500
7956	Telespan Communications, LLC	639,000	639,000		-	639,000
7959	Airespring, Inc.	1,250,000	1,250,000		-	1,250,000
7960	CallTower, Inc.	430,100 *	430,100		-	430,100
7985	inContact, Inc.	3,380,000	3,380,000		-	3,380,000
7988	Global Tel*Link Corporation	10,900,000	10,900,000		-	10,900,000
7990	ComNet(USA) LLC	44,000	44,000		-	44,000
7994	Utility Telecom Group, LLC	2,200,000	2,560,400	15	-	2,560,400
7997	Edison Carrier Solutions	122,000,000	122,000,000		-	122,000,000
7998	Norcast Communications Corporation	227,000	227,000		-	227,000
7999	Purple Communications Inc.	4,410,000	4,410,000		-	4,410,000
8002	Neutral Tandem - California, LLC	3,190,000	3,190,000		-	3,190,000
8004	Greenfield Communications, Inc.	80,100	80,100		-	80,100
8005	Vodafone US Inc.	2,790,000	2,790,000		-	2,790,000
8010	A+ Wireless, Inc.	11,880 *	11,880		-	11,880
8015	China Telecom (Americas) Corporation	22,400,000	22,400,000		-	22,400,000
8023	One Phone, Inc.	21,450 *	21,450		-	21,450
8027	Blue Casa LLC	95,200	95,200		-	95,200
8029	IPC Network Services, Inc.	112,000	112,000		-	112,000
8031	Backbone Communications, Inc.	30,300	30,300		-	30,300
8035	Access One, Inc.	15,000	15,000		-	15,000
8042	Paxio, Inc.	5,630,000	5,630,000		-	5,630,000
8046	West Telecom Services Holdings LLC	104,000	104,000		-	104,000
8048	Bright House Networks Information Services (California), LLC	4,600	4,600		-	4,600

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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
Interexchange Telephone Companies (continued)						
8049	Fusion Communications, LLC.	793,000	793,000		-	793,000
8051	Intellectrace, Inc.	149,000	149,000		-	149,000
8057	Vertex Telecom, Inc.	1,100,000 *	1,100,000		-	1,100,000
8061	Spectrum Advanced Services, LLC	57,500,000	57,500,000		-	57,500,000
8063	Time Warner Cable Information Services (California), LLC	124,600,000	124,600,000		-	124,600,000
8068	North County Communications Corp	153,750 **	153,750		-	153,750
8071	Verizon Long Distance LLC	44,400	44,400		-	44,400
8074	Silv Communication, Inc.	60,375 **	60,375		-	60,375
8076	OPEX Communications, Inc.	38,280 *	38,280		-	38,280
8079	Cal-Ore Communications, Inc.	4,488,000 *	4,488,000		-	4,488,000
8081	Sonic Telecom, LLC	71,400,000	71,400,000		-	71,400,000
8082	WTI Communications, Inc.	48,840 *	48,840		-	48,840
8086	ANPI, LLC	12,700	12,700		-	12,700
8089	Conterra Ultra Broadband LLC	18,100,000	18,100,000		-	18,100,000
8090	Telecommunication Systems, Inc.	651,000	651,000		-	651,000
8091	Roadway Communications, Inc.	9,900	9,900		-	9,900
8093	Extenet Systems (California) LLC	227,300,000	227,300,000		-	227,300,000
8094	Affiniti, LLC.	447,700 *	447,700		-	447,700
8099	Race Telecommunications, Inc.	56,100,000	56,100,000		-	56,100,000
8101	FastBlue Communications, Inc.	45,430 *	45,430		-	45,430
8106	Raw Bandwidth Telecom, Inc.	60,300	60,300		-	60,300
8109	Peerless Network of California, LLC	572,000	572,000		-	572,000
8112	Mosaic Networx, LLC	12,500	12,500		-	12,500

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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)						
8113	GoDaddy.com	7,502,000 *	6,758,620	16	-	6,758,620
8115	&TV Communications, Inc.	82,500	82,500		-	82,500
8116	PC Landing Corp.	9,080,000	9,080,000		-	9,080,000
8118	IntelePeer Cloud Communications, LLC	53,200	135,848	17	-	135,848
8120	TELUS Communications (U.S.) Inc.	215,000	215,000		-	215,000
8122	Bandwidth.com CLEC, LLC	1,760,000	1,760,000		-	1,760,000
8124	Impact Telecom LLC	121,000	121,000		-	121,000
8126	Broadview Networks, Inc.	15,000	15,000		-	15,000
8128	Talton Communications, Inc.	23,100	23,100		-	23,100
8129	Wide Voice, LLC	37,700	37,700		-	37,700
8131	Pacific Lightwave, Inc.	160,600 *	160,600		-	160,600
8133	Bestel USA, Inc.	32,230 *	32,230		-	32,230
8136	Plumas Sierra Telecommunications	15,400,000	15,400,000		-	15,400,000
8137	SnowCrest Telephone, Inc.	106,700 *	106,700		-	106,700
8139	California Broadband Cooperative, Inc.	16,800,000	16,800,000		-	16,800,000
8141	CENIC Broadband Initiatives LLC	20,000	20,000		-	20,000
8142	Dsi-Iti, LLC	17,400	17,400		-	17,400
8143	GTT Americas, LLC	6,853,000 *	6,853,000		-	6,853,000
8144	GC Pivotal, LLC	8,096,000 *	8,096,000		-	8,096,000
8146	Splice Communications, Inc	4,290 *	4,290		-	4,290
8148	Digital West Networks, Inc.	6,060,000	6,060,000		-	6,060,000
8151	CVIN LLC	70,300,000	70,300,000		-	70,300,000
8152	Broadband Dynamics, LLC	7,100	7,100		-	7,100
8153	Advanced Technology Distributors, Inc.	71,100	71,100		-	71,100

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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
Interexchange Telephone Companies (continued)						
8154	Network Innovations, Inc.	181,500 *	181,500		-	181,500
8155	Time Warner Cable Business LLC	4,330,000	4,330,000		-	4,330,000
8156	Medallion Telecom Inc.	4,400	4,400		-	4,400
8158	RCLEC, Inc.	525,000	525,000		-	525,000
8160	Vodex Communications Corporation	6,100	6,100		-	6,100
8161	Public Interest Telecom of California	156,000	156,000		-	156,000
8162	GetGo Communications LLC	187,000 *	187,000		-	187,000
8164	NetFortris Acquisition Co., Inc.	1,520,000	5,602,120	18	-	5,602,120
8167	Inyo Networks, Inc.	2,670,000	2,670,000		-	2,670,000
8169	Crown Castle Fiber, LLC	748,100,000	748,100,000		-	748,100,000
8171	LIT San Leandro, LLC	22,600	22,600		-	22,600
8172	Cebridge Telecom CA LLC	269,000	269,000		-	269,000
8174	ACN Communication Services, LLC	4,500	4,500		-	4,500
8175	Granite Telecommunications, LLC	900,000	900,000		-	900,000
8176	Pay Tel Communications, Inc.	29,040 *	29,040		-	29,040
8178	Onvoy, LLC	46,400	46,400		-	46,400
8180	Karuk Tribe	113,000	113,000		-	113,000
8181	Five9, Inc.	10,200,000	10,200,000		-	10,200,000
8182	Ultimate Internet Access, Inc.	2,618,000 *	2,618,000		-	2,618,000
8184	Digital Transportation Corp.	15,500	15,500		-	15,500
8185	Webpass Telecommunications, LLC	1,790,000	1,790,000		-	1,790,000
8187	Fusion, LLC	108,000	108,000		-	108,000
8188	LightSpeed Networks, Inc.	1,529,000 *	1,529,000		-	1,529,000
8189	OACYS Technology	1,500,000	1,500,000		-	1,500,000

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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)						
8190	Sage Communications, Inc.	11,100	11,100		-	11,100
8191	Windstream KDL, Inc.	1,090,000	1,090,000		-	1,090,000
8193	Univoip, Inc.	744,000	744,000		-	744,000
8194	IT Management Corporation	93,400	93,400		-	93,400
8195	Anza Electric Cooperative, Inc.	10,300,000	10,300,000		-	10,300,000
8197	Modus, LLC	127,600 *	127,600		-	127,600
8198	IFN.com, Inc.	148,000	148,000		-	148,000
8199	Fireline Network Solutions, Inc.	901,000	901,000		-	901,000
8200	Magna5 LLC	120,000	120,000		-	120,000
8202	California Internet, L.P.	9,020,000	9,020,000		-	9,020,000
8203	Tekify Fiber, LLC	616,000 *	616,000		-	616,000
8204	Velocity The Greatest Phone Company Ever, Inc.	97,600	97,600		-	97,600
8205	ViaSat Inc.	-	-	19	-	254,440,000
8206	Mobilitie Management, LLC	79,420 *	79,420		-	79,420
8207	Call One, Inc	5,600	5,600		-	5,600
8208	Atherton Fiber, LLC	4,420,000	4,420,000		-	4,420,000
8209	Sun Microwave, Inc.	132,000	132,000		-	132,000
8211	Synergem Technologies, Inc.	34,100 *	34,100		-	34,100
8212	Ridge Communications, Inc.	214,500 *	214,500		-	214,500
8213	Silica Networks, LLC	4,700,000	4,700,000		-	4,700,000
8214	LCB Communications, LLC	567,600 *	567,600		-	567,600
8215	BullsEye Telecom, Inc.	114,000	114,000		-	114,000
8217	Netly, LLC	876,000	876,000		-	876,000

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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)						
8218	Intermountain Infrastructure Group, LLC	3,680,000	3,680,000		-	3,680,000
8219	Jive Communications, Inc.	104,000	104,000		-	104,000
Total - Interexchange Telephone Companies		<u>4,932,618,865</u>	<u>5,178,419,633</u>		<u>8,778,803</u>	<u>5,441,638,436</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	1,268,400,000	1,268,702,838	20	50,093	1,268,752,931
2552	Fresno MSA Limited Partnership	131,100,000	131,100,000		1,267,461	132,367,461
2559	Cellco Partnership	1,685,300,000	1,685,300,000		1,581,342	1,686,881,342
2602	Digital Communications Network, Inc.	2,900	2,900		-	2,900
2606	AT&T Mobility LLC	2,920,600,000	2,921,344,584	21	-	2,921,344,584
2658	Intouch America, Inc.	24,970 *	24,970		-	24,970
2669	California RSA #4 Partnership	21,800,000	21,800,000		113,012	21,913,012
2671	California Rural Service Area #1, Inc.	26,700,000	26,700,000		-	26,700,000
2681	Everything Wireless, LLC	77,400	77,400		-	77,400
2720	Sprint Spectrum LP	1,237,400,000	1,238,887,926	22	-	1,238,887,926
2748	T-Mobile West, LLC	1,774,800,000	1,774,800,000		-	1,774,800,000
2760	Fisher Wireless Services, Inc.	1,200,000	1,200,000		-	1,200,000
2772	Globalstar USA, LLC	1,120,000	1,120,000		-	1,120,000
2780	i-wireless, LLC	2,300	2,300		-	2,300
2783	Flat West Wireless, LLC	96,580 *	96,580		-	96,580
2784	Greatcall, Inc.	15,500,000	10,927,100	23	-	10,927,100
2790	UVNV, Inc.	1,580,000	1,580,000		-	1,580,000
2793	Bandwidth.com, Inc.	2,100	2,100		-	2,100
2801	Google North America Inc.	1,830,000	1,830,000		-	1,830,000
2802	zoomMediaplus, Inc.	11,000 *	11,000		-	11,000
2803	Alliant Technologies, LLC	6,270 *	6,270		-	6,270
2804	Comcast OTR1, LLC	154,000	154,000		-	154,000
2805	Gen Mobile, Inc	5,100	5,100		-	5,100
2806	STS Media, Inc.	17,270 *	17,270		-	17,270
2807	China Unicom (Americas) Operations, Ltd	6,589,000 *	6,589,000		-	6,589,000

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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
Wireless Telephone Companies (continued)						
2808	ATC Outdoor DAS, LLC	1,160,000	1,160,000		-	1,160,000
3002	American Messaging Services, LLC	392,000	392,000		-	392,000
3039	Fresno Mobile Radio, Inc.	179,000	179,000		-	179,000
3430	Spok, Inc.	<u>947,000</u>	<u>947,000</u>		<u>-</u>	<u>947,000</u>
Total - Wireless Telephone Companies		<u><u>9,096,996,890</u></u>	<u><u>9,094,959,338</u></u>		<u><u>3,011,908</u></u>	<u><u>9,097,971,246</u></u>
Grand Total - All State Assesseees		<u><u>120,537,220,084</u></u>	<u><u>118,219,869,226</u></u>		<u><u>1,182,527,925</u></u>	<u><u>119,656,837,155</u></u>

Table II - Notes

Lien Date - January 1, 2020

Note No.	SBE No.	Description of Value Adjustments	Total
1	119	Includes previously adopted assessment reductions totalling	(44,363,000)
2	135	Includes previously adopted escaped assessments totalling	810,000
3	146	Includes previously adopted escaped assessments totalling	3,412,000
4	176	Includes previously adopted escaped assessments totalling	3,715,000
5	201	Includes previously adopted assessment reductions totalling	(40,657,000)
6	327	Includes previously adopted escaped assessments totalling	688,000
7	328	Includes previously adopted escaped assessments totalling	197,200
8	503	Includes previously adopted assessment reductions totalling	(227,491)
9	857	Includes previously adopted escaped assessments totalling	592,722
10	1157	Includes previously adopted assessment reductions totalling	(10,791,000)
11	2381	Includes previously adopted escaped assessments totalling	1,722,330
12	7640	Includes previously adopted escaped assessments totalling	8,246,000
13	7757	Includes previously adopted escaped assessments totalling	231,862,000
14	7913	Includes previously adopted escaped assessments totalling	188,650
15	7994	Includes previously adopted escaped assessments totalling	360,400
16	8113	Includes previously adopted assessment reductions totalling	(743,380)
17	8118	Includes previously adopted escaped assessments totalling	82,648
18	8164	Includes previously adopted escaped assessments totalling	4,082,120
19	8205	Includes previously adopted escaped assessments totalling	254,440,000
20	2532	Includes previously adopted escaped assessments totalling	302,838
21	2606	Includes previously adopted escaped assessments totalling	744,584
22	2720	Includes previously adopted escaped assessments totalling	1,487,926
23	2784	Includes previously adopted assessment reductions totalling	(4,572,900)
Total Adjustments			411,579,647