

**Tuesday, May 24, 2022**

The Board met at 450 N Street, Sacramento, at 10:08 a.m., with Ms. Cohen, Chair, Mr. Schaefer, Vice Chair, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Ms. Cohen.

**ANNOUNCEMENTS**

Members joined Ms. Cohen in recognition of Asian American and Pacific Islander (AAPI) Heritage Month and Small Business Awareness Month.

**ADOPTION AND SPECIAL PRESENTATION OF RETIREMENT RESOLUTIONS**

On behalf of the Board, Ms. Mary Cichetti read into the record and presented a retirement resolution to Brenda J. Fleming, Executive Director, extending the Board's sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California. Members made many complimentary remarks and provided their individual congratulations to Ms. Fleming.

Action: Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board adopted a retirement resolution extending sincere and grateful appreciation to Brenda J. Fleming for her dedicated service to the State Board of Equalization and to the State of California. ([Exhibit 5.1](#)).

The Board recessed at 10:35 a.m. and reconvened at 10:38 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

The Board recessed at 10:50 a.m. and reconvened at 10:53 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

On behalf of the Board, Ms. Mary Cichetti read into the record and presented a retirement resolution to Laura A. SooHoo, Executive Assistant, extending the Board's sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California. Members made many complimentary remarks and provided their individual congratulations to Ms. SooHoo.

**Tuesday, May 24, 2022**

Action: Upon motion of Mr. Schaefer, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board adopted a retirement resolution extending sincere and grateful appreciation to Laura A. SooHoo for her dedicated service to the State Board of Equalization and to the State of California. ([Exhibit 5.2](#)).

Exhibits to these minutes are incorporated by reference.

The Board recessed to take the annual Board photograph at 10:54 a.m. and reconvened at 11:08 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

### **PROPERTY TAX MATTER: STATE ASSESSED PROPERTIES VALUE SETTING**

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding the valuation of state-assessed properties.

Mr. Gaines stated that he would not participate in the State Assessed Properties Value Setting for the following assesseees: SBE No. 106, PacifiCorp; SBE No. 146, Sierra Pacific Power Company; SBE No. 188, Kern River Gas Transmission Company; and SBE No. 804, BNSF Railway Company, in accordance with Government Code, section 87105.

#### **Electric Generation Facilities**

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assesseees as of January 1, 2022, be as follows:

SBE No. 1100 AES Alamos, LLC	82,100,000
SBE No. 1101 AES Redondo Beach, LLC	71,700,000
SBE No. 1102 AES Huntington Beach, LLC	1,580,000
SBE No. 1103 Dynegy Moss Landing, LLC	289,800,000
SBE No. 1105 Dynegy Oakland, LLC	3,480,000
SBE No. 1111 Long Beach Generation LLC	45,400,000
SBE No. 1112 CXA La Paloma, LLC	57,900,000
SBE No. 1115 Ormond Beach Power, LLC	116,600,000
SBE No. 1117 Ellwood Power, LLC	7,550,000
SBE No. 1122 MRP San Joaquin Energy, LLC - Hanford	16,900,000
SBE No. 1123 MRP San Joaquin Energy, LLC - Henrietta	19,400,000
SBE No. 1124 MRP San Joaquin Energy, LLC - Tracy	102,100,000
SBE No. 1126 Elk Hills Power, LLC	239,000,000
SBE No. 1127 High Desert Power Trust	153,200,000

Tuesday, May 24, 2022

SBE No. 1128 Delta Energy Center, LLC	180,300,000
SBE No. 1129 Gilroy Energy Center, LLC	34,900,000
SBE No. 1131 Pastoria Energy Facility, LLC	240,400,000
SBE No. 1132 CCFC Sutter Energy, LLC	74,300,000
SBE No. 1133 Metcalf Energy Center, LLC	129,900,000
SBE No. 1134 Otay Mesa Generating Company, LLC	225,900,000
SBE No. 1136 Blythe Energy, Inc.	124,300,000
SBE No. 1137 Sunrise Power Company, LLC	139,800,000
SBE No. 1141 Indigo Generation, LLC	16,200,000
SBE No. 1142 Larkspur Energy, LLC	14,600,000
SBE No. 1143 Los Esteros Critical Energy Facility, LLC	187,300,000
SBE No. 1145 Harbor Cogeneration Company, LLC	4,193,954
SBE No. 1151 Russell City Energy Company, LLC	254,500,000
SBE No. 1152 Panoche Energy Center, LLC	182,000,000
SBE No. 1153 Midway Peaking, LLC	35,600,000
SBE No. 1155 Orange Grove Energy, L.P.	45,500,000
SBE No. 1157 Marsh Landing, LLC	378,000,000
SBE No. 1158 El Segundo Energy Center LLC	238,500,000
SBE No. 1159 Mariposa Energy, LLC	72,600,000
SBE No. 1160 Sentinel Energy Center, LLC	400,000,000
SBE No. 1162 Walnut Creek Energy, LLC	299,000,000
SBE No. 1163 Carlsbad Energy Center LLC	634,900,000
SBE No. 1164 Pio Pico Energy Center, LLC	342,600,000
SBE No. 1165 Malaga Power, LLC	23,200,000
SBE No. 1166 AES Alamitos Energy, LLC	787,800,000
SBE No. 1167 AES Huntington Beach Energy, LLC	776,800,000
SBE No. 1168 Stanton Energy Reliability Center, LLC	132,900,000

**Energy Companies**

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of January 1, 2022, be as follows:

SBE No. 102 Bear Valley Electric Service Inc.	95,400,000
SBE No. 103 Anza Electric Cooperative, Inc.	17,200,000
SBE No. 104 Central Valley Gas Storage LLC	33,200,000
SBE No. 119 Trans Bay Cable LLC	544,500,000
SBE No. 121 Gill Ranch Storage, LLC	23,800,000
SBE No. 125 Terra-Gen Dixie Valley, LLC	3,740,000
SBE No. 135 Pacific Gas and Electric Company	38,603,700,000
SBE No. 141 San Diego Gas & Electric Company	12,365,700,000
SBE No. 148 Southern California Edison Company	34,274,700,000

Tuesday, May 24, 2022

SBE No. 149	Southern California Gas Company	10,429,900,000
SBE No. 152	Southwest Gas Corporation	522,700,000
SBE No. 153	Transwestern Pipeline Company	631,000
SBE No. 156	DATC Path 15, LLC	60,600,000
SBE No. 160	Valley Electric Association, Inc.	268,000
SBE No. 161	Horizon West Transmission, LLC	77,700,000
SBE No. 163	Liberty Utilities (Calpeco Electric), LLC	215,600,000
SBE No. 173	Surprise Valley Electrification Corp.	24,300,000
SBE No. 176	Plumas-Sierra Rural Electric Cooperative	72,600,000
SBE No. 180	North Baja Pipeline, LLC	61,200,000
SBE No. 187	Mojave Pipeline Company, LLC	41,100,000
SBE No. 189	Standard Pacific Gas Line, Incorporated	73,700,000
SBE No. 190	Tuscarora Gas Transmission Company	62,800,000
SBE No. 191	Arizona Public Service Company	1,600,000
SBE No. 192	Alpine Natural Gas Operating Company No. One LLC	770,000
SBE No. 193	Arizona Electric Power Cooperative, Inc.	1,640,000
SBE No. 194	West Coast Gas Company, Inc.	357,000
SBE No. 195	Wild Goose Storage, LLC	155,800,000
SBE No. 197	El Paso Natural Gas Company, LLC	22,400,000
SBE No. 198	Lodi Gas Storage, LLC	64,300,000

### Pipeline Companies

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assesseees as of January 1, 2022, be as follows:

SBE No. 402	CALNEV Pipe Line LLC	83,000,000
SBE No. 407	Valero Refining Company - California	603,000
SBE No. 409	Torrance Valley Pipeline Company, LLC	284,300,000
SBE No. 410	Homestake Mining Company	48,850
SBE No. 412	Kings County Canal Company	1,100,000
SBE No. 414	Torrance Pipeline Company LLC	12,400,000
SBE No. 428	CPN Pipeline Company	21,300,000
SBE No. 429	Chevron USA, Inc.	92,900,000
SBE No. 435	Natomas Central Mutual Water Company	144,100
SBE No. 461	SFPP, L.P.	419,400,000
SBE No. 462	Tesoro Refining and Marketing Company, LLC	788,000
SBE No. 467	Phillips 66 Company	392,000
SBE No. 469	San Ardo Pipeline Company	6,750,000
SBE No. 475	Searles Valley Minerals Inc	12,900,000
SBE No. 476	Chevron USA, Inc.	4,370,000
SBE No. 478	California Gas Gathering, Inc.	196,900

Tuesday, May 24, 2022

SBE No. 480	Phillips 66 Pipeline LLC	62,700,000
SBE No. 486	Pacific Pipeline System, LLC	28,700,000
SBE No. 489	California Resources Production Corporation	5,410,000
SBE No. 490	Crimson California Pipeline L.P.	24,200,000
SBE No. 491	SMF Pipeline	6,730,000
SBE No. 492	San Pablo Bay Pipeline Company LLC	59,300,000
SBE No. 493	Cardinal Pipeline, LP	2,180,000
SBE No. 494	Zenith Energy West Coast Terminals LLC	13,900,000

**Railroad Companies**

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of January 1, 2022, be as follows:

SBE No. 802	Central Oregon & Pacific Railroad	7,120,000
SBE No. 805	Goose Lake Railway, LLC	488,000
SBE No. 808	West Isle Line, Inc.	125,000
SBE No. 810	California Northern Railroad	33,600,000
SBE No. 812	Ventura County Railroad	8,350,000
SBE No. 813	Pacific Harbor Lines	12,800,000
SBE No. 815	Mendocino Railway	3,770,000
SBE No. 817	Tulare Valley Railroad	555,000
SBE No. 818	Central California Traction Company	10,131,000
SBE No. 822	Pacific Sun Railroad, LLC	227,000
SBE No. 824	St. Paul & Pacific Railroad, LLC	210,000
SBE No. 826	Sacramento Valley Railroad, LLC	5,670,000
SBE No. 827	Northwestern Pacific Railroad Company	2,167,000
SBE No. 843	Union Pacific Railroad Company	4,056,700,000
SBE No. 850	Modesto & Empire Traction Company	56,600,000
SBE No. 857	Richmond Pacific Railroad Corporation	2,990,000
SBE No. 861	Quincy Railroad Company	200,000
SBE No. 865	San Diego & Imperial Valley Railroad Co. Inc.	1,560,000
SBE No. 869	Coast Belle Rail Corporation	2,112,500
SBE No. 878	Stockton Terminal and Eastern Railway	4,940,000
SBE No. 881	San Francisco Bay Railway, LLC	4,565,000
SBE No. 882	Trona Railway Company LLC	16,300,000
SBE No. 883	McCloud Railway Company	259,000
SBE No. 889	Yreka Railroad Company	498,000
SBE No. 894	Napa Valley Wine Train, LLC	36,500,000
SBE No. 896	Santa Cruz Big Trees & Pacific Railway Co.	2,431,000
SBE No. 897	San Joaquin Valley Railroad Company	38,700,000
SBE No. 898	Sierra Northern Railway	10,900,000

Tuesday, May 24, 2022

SBE No. 899	Arizona & California Railroad Company	6,170,000
-------------	---------------------------------------	-----------

**Telecommunications Companies**

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of January 1, 2022, be as follows:

**Local Exchange**

SBE No. 201	Frontier California, Inc.	1,842,400,000
SBE No. 202	CenturyTel of Eastern Oregon, Inc.	17,100
SBE No. 203	Frontier Communications of the Southwest, Inc.	14,400,000
SBE No. 205	The Ponderosa Telephone Company	33,600,000
SBE No. 209	Pinnacles Telephone Co.	2,710,000
SBE No. 210	Calaveras Telephone Company	11,900,000
SBE No. 228	Ducor Telephone Company	4,100,000
SBE No. 235	Foresthill Telephone Co.	16,720,000
SBE No. 239	Hornitos Telephone Company	1,830,000
SBE No. 240	Happy Valley Telephone Company	3,850,000
SBE No. 246	Kerman Telephone Co.	27,830,000
SBE No. 279	Pacific Bell Telephone Company	4,844,700,000
SBE No. 284	Citizens Telecommunications Company of California, Inc.	101,300,000
SBE No. 286	Sierra Telephone Company, Inc.	66,600,000
SBE No. 294	Consolidated Communications of California Company	90,600,000
SBE No. 301	The Siskiyou Telephone Company	74,700,000
SBE No. 327	Volcano Telephone Company	39,700,000
SBE No. 328	Cal-Ore Telephone Co.	7,660,000
SBE No. 330	Winterhaven Telephone Company	5,560,000

**Wireless**

SBE No. 2532	Los Angeles SMSA Ltd., Partnership	1,482,400,000
SBE No. 2552	Fresno MSA Limited Partnership	142,400,000
SBE No. 2559	Cellco Partnership	1,781,000,000
SBE No. 2606	AT&T Mobility LLC	2,834,500,000
SBE No. 2658	Intouch America, Inc.	18,590
SBE No. 2669	California RSA #4 Partnership	17,200,000
SBE No. 2671	California Rural Service Area #1, Inc.	38,800,000
SBE No. 2681	Everything Wireless, LLC	66,000
SBE No. 2720	Sprint Spectrum LP	185,000,000
SBE No. 2748	T-Mobile West, LLC	2,687,800,000
SBE No. 2760	Fisher Wireless Services, Inc.	1,060,000
SBE No. 2772	Globalstar USA, LLC	973,000

Tuesday, May 24, 2022

SBE No. 2780 i-wireless, LLC	3,900
SBE No. 2784 Best Buy Health, Inc.	13,600,000
SBE No. 2790 UVNV, Inc.	1,410,000
SBE No. 2798 Mobile Net Posa, Inc.	4,840
SBE No. 2801 Google North America Inc.	3,070,000
SBE No. 2804 Comcast OTR1, LLC	77,800
SBE No. 2806 STS Media, Inc.	19,625
SBE No. 2807 China Unicom (Americas) Operations, Ltd	3,440,000
SBE No. 2808 ATC Outdoor DAS, LLC	3,440,000
SBE No. 2810 Marconi Wireless Holdings, LLC	5,170
SBE No. 2811 DISH Wireless LLC	27,300,000
SBE No. 3002 American Messaging Services, LLC	170,000
SBE No. 3039 Fresno Mobile Radio, Inc.	179,000
SBE No. 3430 Spok, Inc.	611,000

***Interexchange***

SBE No. 2014 Sprint Communications Company, L.P.	128,700,000
SBE No. 2099 Smart City Networks LP	3,380,000
SBE No. 2274 MCI Communications Services, Inc.	426,200,000
SBE No. 2310 AT&T Communications	423,800,000
SBE No. 2366 Value-Added Communications, Inc.	3,200
SBE No. 2372 MCI Metro Access Transmission Services Corp	1,024,300,000
SBE No. 2416 NOS Communications, Inc.	171,000
SBE No. 2437 Dialink Corporation	13,700
SBE No. 2463 Centurylink Communications, LLC	772,000,000
SBE No. 2470 CBTS Technology Solutions LLC	70,100
SBE No. 7503 Verizon Select Services, Inc.	7,900
SBE No. 7512 Frontier Communications of America, Inc.	26,500,000
SBE No. 7516 Cybernet Communications Inc.	283,750
SBE No. 7580 Securus Technologies, Inc.	3,130,000
SBE No. 7621 SES Americom Inc.	2,130,000
SBE No. 7638 Integrated Telemanagement Services, Inc.	2,400
SBE No. 7640 Cox California Telcom, LLC	27,300,000
SBE No. 7690 CCT Telecommunications, Inc.	285,000
SBE No. 7707 Consolidated Communications Enterprise Services, Inc.	64,300,000
SBE No. 7732 NTT America, Inc.	15,200,000
SBE No. 7757 U.S. TelePacific Corp.	124,200,000
SBE No. 7758 BT Americas Inc.	2,150,000
SBE No. 7766 KDDI America, Inc.	5,010,000
SBE No. 7778 Zayo Group, LLC	473,700,000
SBE No. 7781 KT America, Inc.	5,400
SBE No. 7792 Point To Point, Inc.	649,000
SBE No. 7800 Earthlink Business, LLC	383,000
SBE No. 7811 Public Communications Services, Inc.	17,500

Tuesday, May 24, 2022

SBE No. 7814 PAETEC Communications, Inc.	1,650,000
SBE No. 7832 Astound Broadband LLC	65,200,000
SBE No. 7845 San Carlos Telecom, Inc.	19,470
SBE No. 7852 Telstra Incorporated	7,580,000
SBE No. 7866 Claro Enterprise Solutions, LLC	1,910,000
SBE No. 7871 Verizon Online LLC	13,700
SBE No. 7894 Ponderosa Cablevision	1,830,000
SBE No. 7902 ANPI Business, LLC	11,100
SBE No. 7913 VCOM Solutions, Inc.	141,000
SBE No. 7914 McLeodUSA Telecommunications Services, Inc.	4,320,000
SBE No. 7916 Peak Communications, Inc.	3,740
SBE No. 7934 Telecom House Inc.	169,400
SBE No. 7948 Comsat, Inc.	3,751,000
SBE No. 7953 Openpop.com, Inc.	9,900
SBE No. 7955 Enhanced Communications Network, Inc.	26,300
SBE No. 7956 Telespan Communications, LLC	110,000
SBE No. 7959 Airespring, Inc.	940,000
SBE No. 7960 CallTower, Inc.	208,000
SBE No. 7985 inContact, Inc.	3,211,000
SBE No. 7988 Global Tel*Link Corporation	11,000,000
SBE No. 7990 ComNet(USA) LLC	31,200
SBE No. 7994 Utility Telecom Group, LLC	1,690,000
SBE No. 7997 Edison Carrier Solutions	157,300,000
SBE No. 7998 Norcast Communications Corporation	115,500
SBE No. 7999 Purple Communications Inc.	2,552,000
SBE No. 8002 Neutral Tandem - California, LLC	2,250,000
SBE No. 8004 Greenfield Communications, Inc.	67,210
SBE No. 8005 Vodafone US Inc.	1,910,000
SBE No. 8010 A+ Wireless, Inc.	6,800
SBE No. 8015 China Telecom (Americas) Corporation	17,200,000
SBE No. 8027 Blue Casa LLC	15,400
SBE No. 8029 IPC Network Services, Inc.	34,900
SBE No. 8031 Backbone Communications, Inc.	185,000
SBE No. 8035 Access One, Inc.	18,300
SBE No. 8042 Paxio, Inc.	4,994,000
SBE No. 8046 Intrado Communications LLC	232,000
SBE No. 8049 Fusion Communications, LLC	348,000
SBE No. 8051 Intellectrace, Inc.	91,900
SBE No. 8057 Vertex Telecom, Inc.	256,300
SBE No. 8061 Spectrum Advanced Services, LLC	25,600,000
SBE No. 8063 Time Warner Cable Information Services (CA), LLC	56,000,000
SBE No. 8071 Verizon Long Distance LLC	47,800
SBE No. 8074 Silv Communication, Inc.	60,375
SBE No. 8076 OPEX Communications, Inc.	17,000



Tuesday, May 24, 2022

SBE No. 8079 Cal-Ore Communications, Inc.	4,260,000
SBE No. 8080 Ymax Communications Corporation	2,300
SBE No. 8081 Sonic Telecom, LLC	120,900,000
SBE No. 8082 WTI Communications, Inc.	3,850
SBE No. 8086 ANPI, LLC	3,800
SBE No. 8089 Conterra Ultra Broadband LLC	15,400,000
SBE No. 8090 Telecommunication Systems, Inc.	681,000
SBE No. 8091 Roadway Communications, Inc.	4,500
SBE No. 8093 Extenet Systems (California) LLC	262,900,000
SBE No. 8099 Race Telecommunications, LLC	81,100,000
SBE No. 8101 FastBlue Communications, Inc.	44,660
SBE No. 8106 Raw Bandwidth Telecom, Inc.	34,100
SBE No. 8109 Peerless Network of California, LLC	509,300
SBE No. 8112 Mosaic Networx, LLC	9,130
SBE No. 8113 GoDaddy.com	1,830,000
SBE No. 8115 &TV Communications, Inc.	41,800
SBE No. 8116 PC Landing Corp.	9,870,000
SBE No. 8118 IntelPeer Cloud Communications, LLC	32,900
SBE No. 8120 TELUS Communications (U.S.) Inc.	74,200
SBE No. 8122 Bandwidth.com CLEC, LLC	1,770,000
SBE No. 8126 Broadview Networks, Inc.	3,200
SBE No. 8128 Talton Communications, Inc.	30,800
SBE No. 8129 Wide Voice, LLC	12,800
SBE No. 8131 Pacific Lightwave, Inc.	182,500
SBE No. 8133 Bestel USA, Inc.	7,600
SBE No. 8136 Plumas Sierra Telecommunications	16,800,000
SBE No. 8137 SnowCrest Telephone, Inc.	55,440
SBE No. 8139 California Broadband Cooperative, Inc.	17,500,000
SBE No. 8141 CENIC Broadband Initiatives LLC	6,100
SBE No. 8142 Dsi-Iti, LLC	4,500
SBE No. 8143 GTT Americas, LLC	6,853,000
SBE No. 8144 GC Pivotal, LLC	8,096,000
SBE No. 8146 Splice Communications, Inc	10,900
SBE No. 8148 Digital West Networks, Inc.	6,420,000
SBE No. 8151 CVIN, LLC	68,900,000
SBE No. 8152 Broadband Dynamics, LLC	2,000
SBE No. 8153 Advanced Technology Distributors, Inc.	59,900
SBE No. 8154 Network Innovations, Inc.	108,350
SBE No. 8155 Time Warner Cable Business LLC	394,000
SBE No. 8156 Medallion Telecom Inc.	102,000
SBE No. 8158 RCLEC, Inc.	126,000
SBE No. 8160 Vodex Communications Corporation	2,900
SBE No. 8161 Public Interest Telecom of California	106,000
SBE No. 8162 GetGo Communications LLC	33,000

Tuesday, May 24, 2022

SBE No. 8164 NetFortris Acquisition Co., Inc.	1,040,000
SBE No. 8167 Inyo Networks, Inc.	2,530,000
SBE No. 8169 Crown Castle Fiber, LLC	824,800,000
SBE No. 8171 LIT San Leandro LLC	8,300
SBE No. 8172 Cebridge Telecom CA LLC	224,000
SBE No. 8174 ACN Communications Services, LLC	4,840
SBE No. 8175 Granite Telecommunications, LLC	291,000
SBE No. 8176 Pay Tel Communications, Inc.	22,660
SBE No. 8178 Onvoy, LLC	22,600
SBE No. 8180 Karuk Tribe	107,360
SBE No. 8181 Five9, Inc	25,700,000
SBE No. 8182 Ultimate Internet Access, Inc.	4,330,000
SBE No. 8184 Digital Transportation Corp.	6,400
SBE No. 8185 Webpass Telecommunications, LLC	1,600,000
SBE No. 8187 Fusion, LLC	826,000
SBE No. 8188 LightSpeed Networks, Inc.	3,050,000
SBE No. 8189 OACYS Technology	2,430,000
SBE No. 8190 Sage Communications, Inc.	9,460
SBE No. 8191 Windstream KDL, Inc.	696,000
SBE No. 8193 UniVoip, Inc.	742,500
SBE No. 8194 IT Management Corporation	53,700
SBE No. 8195 Anza Electric Cooperative, Inc.	12,000,000
SBE No. 8198 IFN.com, Inc.	1,020,000
SBE No. 8199 Fireline Network Solutions, Inc.	2,706,000
SBE No. 8200 Magna5 LLC	92,500
SBE No. 8202 California Internet, L.P.	30,300,000
SBE No. 8203 Tekify Fiber, LLC	777,000
SBE No. 8204 Velocity The Greatest Phone Company Ever, Inc.	113,000
SBE No. 8207 Call One Inc.	6,160
SBE No. 8208 Atherton Fiber, LLC	6,560,000
SBE No. 8209 Sun Microwave, Inc.	116,000
SBE No. 8211 Synergem Technologies, Inc	214,500
SBE No. 8212 Ridge Communications, Inc.	417,000
SBE No. 8213 Bandwidth IG, LLC	48,900,000
SBE No. 8214 LCB Communications, LLC	602,800
SBE No. 8215 Bullseye Telecom, Inc.	119,000
SBE No. 8217 Netly, LLC	22,000,000
SBE No. 8218 Intermountain Infrastructure Group, LLC	12,000,000
SBE No. 8219 Jive Communications, Inc.	22,300
SBE No. 8220 CallFire, Inc.	331,100
SBE No. 8221 OpenFiber, Inc.	13,860
SBE No. 8222 EcoVate, Inc.	16,060
SBE No. 8224 Hudson Fiber Network Inc.	235,000
SBE No. 8225 American Dark Fiber, LLC	5,080,000

Tuesday, May 24, 2022

SBE No. 8226 AMCS, LLC	1,620,000
SBE No. 8227 Open5G Inc.	14,500
SBE No. 8228 Vero Fiber Networks, LLC	9,340,000
SBE No. 8229 SES Engineering (U.S.) Inc.	2,440,000
SBE No. 8230 Varcomm Broadband, Inc.	508,000
SBE No. 8231 NGA 911, LLC	2,420,000
SBE No. 8232 Viski Global, LLC	74,910

Mr. Gaines left the Boardroom.

**Energy Companies (Continued)**

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Vazquez, and Ms. Yee voting yes, Mr. Gaines absent and not participating, the Board ordered that the staff recommended assessed value to be used in the assessment of unitary property of the following listed assessees as of January 1, 2022, be as follows:

SBE No. 106 PacifiCorp	322,500,000
SBE No. 146 Sierra Pacific Power Company	76,500,000
SBE No. 188 Kern River Gas Transmission Company	158,700,000

**Railroad Companies (Continued)**

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Vazquez, and Ms. Yee voting yes, Mr. Gaines absent and not participating, the Board ordered that the staff recommended assessed value to be used in the assessment of unitary property of the following listed assessee as of January 1, 2022, be as follows:

SBE No. 804 BNSF Railway Company	3,235,400,000
----------------------------------	---------------

Mr. Gaines returned to the Boardroom.

Ms. Yee left the Boardroom and Mr. Epolite entered on behalf of Ms. Yee in accordance with Government Code, section 7.9.

**BOARD MEMBER REQUESTED MATTERS: BOARD MEMBER INITIATIVES**

**University of Southern California (USC) Sol Price School of Public Policy Collaborative Project Presentation**

Mr. Gaines and Mr. Schaefer made introductory remarks regarding a report out from the USC Sol Price School of Public Policy student team on their assessment and

Tuesday, May 24, 2022

recommendations to the Board on proactively implementing a key component of Goal 4, Agency-Wide Branding Campaign, of the Board Members' Strategic Plan.

Speakers: Ebony Jeffries, Master of Public Administration Student Consultant Team Member, USC Sol Price School of Public Policy ([Exhibit 5.3](#)).  
Sarah Clair, Master of Public Administration Student Consultant Team Member, USC Sol Price School of Public Policy  
Lois M. Takahashi, Houston Flournoy Professor of State Government, and Director, USC Sol Price School of Public Policy in Sacramento

The Board recessed at 12:09 p.m. and reconvened at 12:45 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

## ADMINISTRATIVE SESSION

### Administrative Matters, Consent

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board made the following order:

Action: The Board adopted the Board Meeting Minutes of April 26, 2022.

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Vazquez, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board made the following order:

Action: The Board adopted property tax forms for Proposition 19 to go into effect immediately and adopted revisions to forms for the 2023 lien date as recommended by staff ([Exhibit 5.4](#)).

### Executive Director's Report

Yvette M. Stowers, Executive Director, reported the status of pending and upcoming organizational issues.

**Tuesday, May 24, 2022**

Yvette M. Stowers, Executive Director, provided a report confirming her approval for the extension of time for the Counties of Amador, El Dorado, Humboldt, Lassen, Placer, Tehama, and Yuba to complete and submit the Local Assessment Rolls, pursuant to Revenue and Taxation Code, section 155 ([Exhibit 5.5](#)).

Lisa Renati, Chief Deputy Director, reported the status of operational priorities.

Lisa Renati, Chief Deputy Director, reported the status of agency projects related to the implementation and action plan for Proposition 19 ([Exhibit 5.6](#)).

### **Property Tax Deputy Director's Report**

David Yeung, Deputy Director, Property Tax Department, reported the status of pending and upcoming projects, activities, and departmental issues, including the Property Tax Department's Proposition 19 implementation actions and guidance.

Glenna Schultz, Principal Property Appraiser, County-Assessed Properties Division (CAPD), reported the status of Letters to Assessors ([Exhibit 5.7](#)), and the Appraisal Training and Certification Program.

Holly Cooper, Principal Property Appraiser, CAPD reported the status of Assessment Practices Surveys.

Michelle Cruz, Principal Property Appraiser, State-Assessed Properties Division (SAPD), reported the status of projects and activities for the Division.

Lauren Keach, Principal Property Appraiser, CAPD, reported the status of the Welfare Exemption Process Improvement Project.

Jack McCool, Chief, SAPD, made introductory remarks regarding the annual adoption of the Railroad Revitalization and Regulatory Reform (4-R) Act Equalization Ratio for the current fiscal year ([Exhibit 5.8](#)).

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board set the 4-R Act Equalization Ratio at 56.05 percent of market value for the 2022-23 roll as recommended by staff.

### **Legislative, Research & Statistics Division Chief's Report**

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, reported upcoming legislative deadlines and reviewed the status of legislative bills ([Exhibit 5.9](#)).

Tuesday, May 24, 2022

**Taxpayers' Rights Advocate Office's Report**

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on workload of the Taxpayers' Rights Advocate Office and reported on Proposition 19 education and outreach ([Exhibit 5.10](#)).

**PUBLIC POLICY HEARINGS****Proposition 19 Implementation**

Ms. Cohen invited persons to address the Board regarding the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020*.

Speaker: Vaughn McGuire ([Exhibit 5.10](#)) ([Exhibit 5.11](#))

**Impact of Public Calamities on Property Tax Administration: County Boards of Equalization/Assessment Appeals Boards (AAB) Remote Hearings**

Ms. Cohen invited persons to address the Board regarding the impact of public calamities on property tax administration: county boards of equalization/assessment appeals boards (AAB) remote hearings, but none provided comment.

**PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

Ms. Cohen invited persons who wish to address the Board regarding items not on the agenda to come forward, but none provided comment.

**CLOSING**

The Board adjourned at 3:00 p.m. in memory of Frank Lettini, U.S. Army Veteran and Owner of Frank's Automotive in Sacramento.

*The foregoing minutes are adopted by the Board on September 27, 2022*