

# 2021

## Recommendation for Assessment of State-Assessed Property



CALIFORNIA STATE BOARD OF EQUALIZATION

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**TED GAINES**

Sacramento

**MALIA M. COHEN**

San Francisco

**ANTONIO VASQUEZ**

Third District  
Santa Monica

**MIKE SCHAEFER**

Fourth District  
San Diego

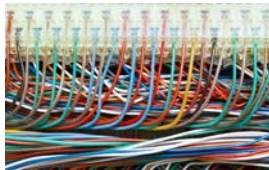
**BETTY T. YEE**

State Controller

**BRENDA FLEMING**

Executive Director

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## Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2021 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 25, 2021
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 27, 2021

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 58.79 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 2.93 percent in the 2021-2022 assessed values compared to 2020-2021. Changes by industry group are as follows:

Industry Group	2020-2021 Assessed Value	2021-2022 Assessed Value	Amount of Change	Percentage Change
Gas, Electric, and Water Companies	\$85,036,765,672	\$89,402,762,235	\$4,366,441,898	5.13%
Telecommunications Companies (Local Exchange)	6,992,696,436	6,895,329,859	(97,366,577)	-1.39%
Pipeline Companies	1,387,308,525	1,090,239,037	(297,069,488)	-21.41%
Railcar Maintenance Facilities	16,949,787	15,993,896	(955,891)	-5.64%
Railroad Companies	4,218,827,374	4,602,983,560	384,156,186	9.11%
Electric Generation Facilities	7,464,679,679	7,569,906,679	105,227,000	1.41%
Telecommunications Companies (Interexchange)	5,441,638,436	5,148,220,666	(293,417,770)	-5.39%
Telecommunications Companies (Wireless)	9,097,971,246	8,430,967,542	(667,003,704)	-7.33%
<b>Total</b>	<b>\$119,656,837,155</b>	<b>\$123,156,403,474</b>	<b>\$3,500,011,654</b>	<b>2.93%</b>

# Recommended Assessed Values of State-Assessed Property

**Table I**

**Lien Date - January 1, 2021**

County Number	County Name	2020-2021	2021-2022	Increase (Decrease)	% Increase (Decrease)
1	Alameda	4,097,234,737	4,629,220,694	531,985,957	12.98%
2	Alpine	27,590,502	29,398,139	1,807,637	6.55%
3	Amador	261,448,382	303,796,186	42,347,804	16.20%
4	Butte	1,012,936,252	1,097,368,349	84,432,097	8.34%
5	Calaveras	177,604,963	209,604,567	31,999,604	18.02%
6	Colusa	785,611,292	808,472,340	22,861,048	2.91%
7	Contra Costa	3,996,281,416	4,252,308,384	256,026,968	6.41%
8	Del Norte	40,655,425	45,930,264	5,274,839	12.97%
9	El Dorado	437,264,986	569,624,943	132,359,957	30.27%
10	Fresno	4,141,486,393	4,493,818,216	352,331,823	8.51%
11	Glenn	153,434,782	172,882,448	19,447,666	12.67%
12	Humboldt	574,371,268	700,049,474	125,678,206	21.88%
13	Imperial	757,953,222	740,823,770	(17,129,452)	(2.26%)
14	Inyo	213,536,133	231,412,415	17,876,282	8.37%
15	Kern	4,456,963,515	4,643,814,469	186,850,954	4.19%
16	Kings	532,472,102	555,987,146	23,515,044	4.42%
17	Lake	206,758,835	216,802,868	10,044,033	4.86%
18	Lassen	190,045,998	195,218,213	5,172,215	2.72%
19	Los Angeles	23,735,793,707	22,475,825,059	(1,259,968,648)	(5.31%)
20	Madera	642,325,367	690,761,427	48,436,060	7.54%
21	Marin	648,021,280	744,244,994	96,223,714	14.85%
22	Mariposa	94,679,145	108,303,774	13,624,629	14.39%
23	Mendocino	331,922,038	417,747,458	85,825,420	25.86%
24	Merced	656,649,974	792,824,107	136,174,133	20.74%
25	Modoc	164,983,407	175,374,722	10,391,315	6.30%
26	Mono	164,345,013	175,160,173	10,815,160	6.58%
27	Monterey	1,105,937,824	1,263,175,040	157,237,216	14.22%
28	Napa	400,149,126	520,887,146	120,738,020	30.17%
29	Nevada	376,196,688	430,111,010	53,914,322	14.33%
30	Orange	8,640,064,967	8,392,560,401	(247,504,566)	(2.86%)
31	Placer	1,463,089,589	1,554,256,225	91,166,636	6.23%
32	Plumas	570,396,290	639,254,978	68,858,688	12.07%

# Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2021

County Number	County Name	2020-2021	2021-2022	Increase (Decrease)	% Increase (Decrease)
33	Riverside	6,955,651,673	6,812,700,539	(142,951,134)	(2.06%)
34	Sacramento	1,591,104,371	1,643,585,199	52,480,828	3.30%
35	San Benito	186,556,770	233,450,277	46,893,507	25.14%
36	San Bernardino	9,272,112,276	9,240,277,138	(31,835,138)	(0.34%)
37	San Diego	14,153,313,327	13,922,298,158	(231,015,169)	(1.63%)
38	San Francisco	3,669,292,295	3,928,296,182	259,003,887	7.06%
39	San Joaquin	2,156,485,530	2,283,523,826	127,038,296	5.89%
40	San Luis Obispo	2,163,327,946	2,875,524,072	712,196,126	32.92%
41	San Mateo	2,070,054,553	2,294,297,762	224,243,209	10.83%
42	Santa Barbara	1,194,252,977	1,180,717,376	(13,535,601)	(1.13%)
43	Santa Clara	4,522,651,635	4,742,870,512	220,218,877	4.87%
44	Santa Cruz	442,727,200	509,254,268	66,527,068	15.03%
45	Shasta	1,043,957,119	1,163,243,592	119,286,473	11.43%
46	Sierra	56,130,004	62,050,672	5,920,668	10.55%
47	Siskiyou	336,041,076	374,161,288	38,120,212	11.34%
48	Solano	1,178,509,581	1,209,216,897	30,707,316	2.61%
49	Sonoma	1,104,932,741	1,311,125,272	206,192,531	18.66%
50	Stanislaus	648,672,379	646,669,197	(2,003,182)	(0.31%)
51	Sutter	345,378,528	408,976,708	63,598,180	18.41%
52	Tehama	274,496,634	358,734,374	84,237,740	30.69%
53	Trinity	48,371,505	57,680,116	9,308,611	19.24%
54	Tulare	1,676,905,491	1,737,902,297	60,996,806	3.64%
55	Tuolumne	197,764,854	231,754,179	33,989,325	17.19%
56	Ventura	2,271,253,480	2,425,524,214	154,270,734	6.79%
57	Yolo	686,060,453	742,016,777	55,956,324	8.16%
58	Yuba	352,628,139	483,533,183	130,905,044	37.12%
<b>Grand Total</b>		<b>119,656,837,155</b>	<b>123,156,403,474</b>	<b>3,499,566,319</b>	<b>2.92%</b>

# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2021**

<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Gas, Electric, and Water Companies</b>						
102	Bear Valley Electric Service Inc.	80,600,000	80,600,000		-	80,600,000
103	Anza Electric Cooperative, Inc.	14,200,000	14,200,000		-	14,200,000
104	Central Valley Gas Storage LLC	29,800,000	29,800,000		-	29,800,000
106	PacifiCorp	268,400,000	268,400,000		14,247,322	282,647,322
119	Trans Bay Cable LLC	537,800,000	516,000,000	1	-	516,000,000
121	Gill Ranch Storage, LLC	22,300,000	22,300,000		-	22,300,000
125	Terra-Gen Dixie Valley, LLC	3,010,000	3,010,000		-	3,010,000
135	Pacific Gas & Electric Company	36,074,800,000	36,075,461,200	2	242,351,196	36,317,812,396
141	San Diego Gas & Electric Company	11,471,200,000	11,471,200,000		25,634,066	11,496,834,066
146	Sierra Pacific Power Company	79,100,000	79,100,000		453,250	79,553,250
148	Southern California Edison Company	31,322,100,000	29,885,965,214	3		30,084,017,464
149	Southern California Gas Company	8,934,400,000	8,934,400,000		65,558,692	8,999,958,692
152	Southwest Gas Corporation	455,700,000	455,700,000		-	455,700,000
153	Transwestern Pipeline Company	599,000	599,000		-	599,000
156	DATC Path 15, LLC	78,200,000	78,200,000		-	78,200,000
160	Valley Electric Association, Inc.	280,000	280,000		-	280,000
161	Horizon West Transmission, LLC	62,200,000	56,172,300	4	-	56,172,300
163	Liberty Utilities (CalPeco Electric), LLC	201,400,000	201,400,000		622,669	202,022,669
173	Surprise Valley Electrification Corp.	23,200,000	23,200,000		3,060	23,203,060
176	Plumas-Sierra Rural Electric Cooperative	72,800,000	72,800,000		80,137	72,880,137
180	North Baja Pipeline, LLC	63,800,000	63,800,000		-	63,800,000
187	Mojave Pipeline Company, LLC	42,900,000	42,900,000		-	42,900,000
188	Kern River Gas Transmission Company	141,300,000	141,300,000		-	141,300,000
189	Standard Pacific Gas Line, Incorporated	46,600,000	46,600,000		100	46,600,100
190	Tuscarora Gas Transmission Company	62,900,000	62,900,000		13,715	62,913,715

# Recommendation for Assessment of State-Assessed Property

## Table II

Lien Date - January 1, 2021

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 24)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
<b>Gas, Electric, and Water Companies (continued)</b>						
191	Arizona Public Service Company	1,837,000	* 1,837,000		-	1,837,000
192	Alpine Natural Gas Operating No. One LLC	798,000	798,000		-	798,000
193	Arizona Electric Power Cooperative, Inc.	1,620,000	1,620,000		-	1,620,000
194	West Coast Gas Company, Inc.	455,000	455,000		347,064	802,064
195	Wild Goose Storage, LLC	127,300,000	118,144,000	5	-	118,144,000
196	Questar Southern Trails Pipeline Company	3,210,000	3,210,000		-	3,210,000
197	El Paso Natural Gas Company, LLC	34,200,000	34,200,000		-	34,200,000
198	Lodi Gas Storage, LLC	70,700,000	68,847,000	6	-	68,847,000
<b>Total - Gas, Electric, and Water Companies</b>		<b>90,329,709,000</b>	<b>88,855,398,714</b>		<b>547,363,521</b>	<b>89,402,762,235</b>

\* 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, 2021**

<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Telecommunications Companies (Local Exchange)</b>						
201	Frontier California, Inc.	1,873,600,000	1,873,600,000		9,135,750	1,882,735,750
202	CenturyTel of Eastern Oregon, Inc.	13,600	13,600		-	13,600
203	Frontier Communications of the SW, Inc.	7,280,000	7,280,000		-	7,280,000
205	The Ponderosa Telephone Company	33,100,000	33,100,000		105,267	33,205,267
209	Pinnacles Telephone Co.	1,520,000	1,520,000		-	1,520,000
210	Calaveras Telephone Company	10,600,000	10,600,000		610,881	11,210,881
228	Ducor Telephone Company	3,820,000	3,820,000		-	3,820,000
235	Foresthill Telephone Co.	15,500,000	15,500,000		-	15,500,000
239	Hornitos Telephone Company	1,630,000	1,630,000		-	1,630,000
240	Happy Valley Telephone Company	1,830,000	1,830,000		95,353	1,925,353
246	Kerman Telephone Co.	24,600,000	24,600,000		124,200	24,724,200
279	Pacific Bell Telephone Company	4,536,600,000	4,536,600,000		33,831,799	4,570,431,799
284	Citizens Telecom Co of California, Inc.	52,400,000	52,400,000		769,382	53,169,382
286	Sierra Telephone Company, Inc.	64,400,000	64,400,000		245,878	64,645,878
294	Consolidated Communications Co of CA.	100,700,000	100,700,000		3,223,750	103,923,750
301	The Siskiyou Telephone Company	69,100,000	69,100,000		263,219	69,363,219
327	Volcano Telephone Company	40,150,000 *	40,150,000		234,875	40,384,875
328	Cal-Ore Telephone Co.	7,550,000	7,550,000		34,125	7,584,125
330	Winterhaven Telephone Company	2,240,000	2,240,000		21,780	2,261,780
<b>Total - Telecommunications Companies (Local Exchange)</b>		<b>6,846,633,600</b>	<b>6,846,633,600</b>		<b>48,696,259</b>	<b>6,895,329,859</b>

\* 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, 2021**

<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No.</b> (see Page 24)	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Pipeline Companies</b>						
402	CALNEV Pipe Line LLC	74,800,000	70,876,000	7	-	70,876,000
407	Valero Refining Company - California	604,000	604,000		-	604,000
408	City of Riverside		-		1,840,648	1,840,648
409	Torrance Valley Pipeline Company, LLC	233,200,000	233,200,000		-	233,200,000
410	Homestake Mining Company	40,400	40,400		-	40,400
412	Kings County Canal Company	1,010,000	1,010,000		307,989	1,317,989
414	Torrance Pipeline Company, LLC	11,200,000	11,200,000		-	11,200,000
428	CPN Pipeline Company	19,500,000	19,500,000		-	19,500,000
429	Chevron USA, Inc.	91,600,000	91,600,000		-	91,600,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	392,700,000	377,440,000	8	-	377,440,000
462	Tesoro Refining and Marketing Co., LLC	835,000	835,000		-	835,000
467	Phillips 66 Company	381,000	381,000		-	381,000
469	San Ardo Pipeline Company	6,820,000	6,820,000		-	6,820,000
475	Searles Valley Minerals Inc	12,300,000	12,300,000		-	12,300,000
476	Chevron USA, Inc.	4,600,000	4,600,000		-	4,600,000
478	California Gas Gathering, Inc.	167,200 *	167,200		-	167,200
480	Phillips 66 Pipeline LLC	51,100,000	51,100,000		-	51,100,000
486	Pacific Pipeline System, LLC	25,900,000	25,900,000		-	25,900,000
487	Sacramento Municipal Utilities District		-		46,487,700	46,487,700
489	California Resources Production Corp.	5,160,000	5,160,000		-	5,160,000
490	Crimson California Pipeline, L.P.	60,400,000	36,965,000	9	-	36,965,000
491	SMF Pipeline	4,740,000	4,740,000		-	4,740,000
492	San Pablo Bay Pipeline Company LLC	64,300,000	64,300,000		-	64,300,000

\* 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, 2021

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 24)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
<b>Pipeline Companies (continued)</b>						
493	Cardinal Pipeline, LP	2,020,000	2,020,000		-	2,020,000
494	Zenith Energy West Coast Terminals LLC	20,700,000	20,700,000		-	20,700,000
<b>Total - Pipeline Companies</b>		<b>1,084,221,700</b>	<b>1,041,602,700</b>			<b>1,090,239,037</b>

# Recommendation for Assessment of State-Assessed Property

## Table II

Lien Date - January 1, 2021

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 24)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
<b>Railcar Maintenance Facilities</b>						
503	GATX Corporation	-	-		7,338,605	7,338,605
506	TTX Company	-	-		8,502,986	8,502,986
509	Union Tank Car Company	-	-		152,305	152,305
<b>Total - Railcar Maintenance Facilities</b>		-	-		<b>15,993,896</b>	<b>15,993,896</b>

# Recommendation for Assessment of State-Assessed Property

**Table II**

**Lien Date - January 1, 2021**

<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Railroad Companies</b>			<b>@ 58.79%</b>		<b>Rail Transportation Property @ 58.79%</b>	
802	Central Oregon & Pacific Railroad	6,190,000	3,639,101		-	3,639,101
804	BNSF Railway Company	2,914,500,000	1,713,434,550		90,825,777	1,804,260,327
805	Goose Lake Railway, LLC	351,900	206,882		-	206,882
808	West Isle Line, Inc.	179,000	105,234		38,128	143,362
810	California Northern Railroad	33,800,000	19,871,019		-	19,871,019
812	Ventura County Railroad	7,860,000	4,620,894		-	4,620,894
813	Pacific Harbor Lines	14,700,000	8,642,131		-	8,642,131
815	Mendocino Railway	1,155,000 *	679,026		-	679,026
817	Tulare Valley Railroad	538,750 **	316,731		5,025,208	5,341,939
818	Central California Traction Company	10,659,000 *	6,266,425		2,170,440	8,436,865
822	Pacific Sun Railroad, LLC	156,000	91,712		-	91,712
824	St. Paul & Pacific Railroad, LLC	210,000	123,459		-	123,459
826	Sacramento Valley Railroad, LLC	5,770,000	3,392,183		-	3,392,183
827	Northwestern Pacific Railroad Company	2,070,000	1,216,953		-	1,216,953
839	The Oakland Terminal Railway Company	-	-		887,706	887,706
843	Union Pacific Railroad Company	3,694,400,000	2,171,937,759		447,589,422	2,619,527,181
849	International Transportation Assoc. LLC.	4,750,000 **	2,792,526		-	2,792,526
850	Modesto & Empire Traction Company	54,500,000	32,040,550		1,857,344	33,897,894
857	Richmond Pacific Railroad Corporation	3,040,000	1,787,216		-	1,787,216
861	Quincy Railroad Company	210,000	123,459		96,550	220,009
863	San Diego & Arizona Eastern Railway Co.	-	-		1,426,790	1,426,790
865	San Diego & Imperial Valley RR Co. Inc.	2,390,000	1,405,081		-	1,405,081
869	Coast Belle Rail Corporation	2,112,500 **	1,241,939		-	1,241,939
878	Stockton Terminal and Eastern Railway	5,670,000	3,333,393		2,710,437	6,043,830

\* 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, 2021**

<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Railroad Companies (continued)</b>			<i>@ 58.79%</i>		<i>Rail Transportation Property @ 58.79%</i>	
879	Sunset Railway Company	-	-		404,270	404,270
881	San Francisco Bay Railway, LLC	4,158,000 *	2,444,488		-	2,444,488
882	Trona Railway Company LLC	16,500,000	9,700,350		10,990	9,711,340
883	McCloud Railway Company	156,200 *	91,830		155,264	247,094
889	Yreka Railroad Company	481,800 *	283,250		74,200	357,450
894	Napa Valley Wine Train, LLC	32,600,000	19,165,540		661,500	19,827,040
896	Santa Cruz Big Trees & Pacific Railway Co	2,140,000	1,258,106			1,258,106
897	San Joaquin Valley Railroad Company	32,000,000	18,812,800		3,352,142	22,164,942
898	Sierra Northern Railway	10,200,000	5,996,581		3,144,005	9,140,586
899	Arizona & California Railroad Company	8,580,000	5,044,182		2,488,037	7,532,219
<b>Total - Railroad Companies</b>		<b>6,872,028,150</b>	<b>4,040,065,350</b>		<b>562,918,210</b>	<b>4,602,983,560</b>

\* 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, 2021**

<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Electric Generation Facilities</b>						
1100	AES Alamitos, LLC	118,400,000	118,400,000		-	118,400,000
1101	AES Redondo Beach, LLC	30,300,000	26,703,000	10	-	26,703,000
1102	AES Huntington Beach, LLC	4,630,000	4,630,000		-	4,630,000
1103	Dynegy Moss Landing, LLC	187,300,000	187,300,000		-	187,300,000
1105	Dynegy Oakland, LLC	3,430,000	3,430,000		-	3,430,000
1111	Long Beach Generation LLC	16,500,000	16,500,000		-	16,500,000
1112	CXA La Paloma, LLC	88,800,000	88,800,000		-	88,800,000
1115	GenOn California South LP - Ormond Beach	239,900,000 *	239,900,000		-	239,900,000
1117	GenOn California South LP - Ellwood	4,378,000 *	4,378,000		-	4,378,000
1122	MRP San Joaquin Energy, LLC - Hanford	14,000,000	14,000,000		-	14,000,000
1123	MRP San Joaquin Energy, LLC - Henrietta	18,900,000	18,900,000		-	18,900,000
1124	MRP San Joaquin Energy, LLC - Tracy	117,100,000	117,100,000		-	117,100,000
1126	Elk Hills Power, LLC	335,300,000	335,300,000		-	335,300,000
1127	High Desert Power Trust	116,200,000	116,200,000		-	116,200,000
1128	Delta Energy Center, LLC	132,600,000	132,600,000		-	132,600,000
1129	Gilroy Energy Center, LLC	22,100,000	22,100,000		-	22,100,000
1131	Pastoria Energy Facility, LLC	321,000,000	321,000,000		-	321,000,000
1132	CCFC Sutter Energy, LLC	72,300,000	72,300,000		-	72,300,000
1133	Metcalf Energy Center, LLC	165,300,000	165,300,000		-	165,300,000
1134	Otay Mesa Generating Company, LLC	266,200,000	266,200,000		-	266,200,000
1136	Blythe Energy, Inc.	132,600,000	132,600,000		-	132,600,000
1137	Sunrise Power Company, LLC	163,900,000	163,900,000		-	163,900,000
1141	Indigo Generation, LLC	23,000,000	23,000,000		-	23,000,000
1142	Larkspur Energy LLC	18,900,000	18,900,000		-	18,900,000
1143	Los Esteros Critical Energy Facility, LLC	200,700,000	187,511,000	11	-	187,511,000

\* 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, 2021**

<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Electric Generation Facilities (continued)</b>						
1145	Harbor Cogeneration Company, LLC	3,690,679	*	3,690,679	-	3,690,679
1151	Russell City Energy Company, LLC	364,400,000		364,400,000	-	364,400,000
1152	Panoche Energy Center, LLC	175,700,000		175,700,000	-	175,700,000
1153	Midway Peaking, LLC	39,900,000		39,900,000	-	39,900,000
1154	Bicent (California) Malburg, LLC	50,900,000		50,900,000	-	50,900,000
1155	Orange Grove Energy, L.P.	44,800,000		44,800,000	-	44,800,000
1157	Marsh Landing, LLC	406,800,000		406,800,000	-	406,800,000
1158	El Segundo Energy Center LLC	287,000,000		287,000,000	-	287,000,000
1159	Mariposa Energy, LLC	88,300,000		88,300,000	-	88,300,000
1160	Sentinel Energy Center, LLC	447,100,000		447,100,000	-	447,100,000
1162	Walnut Creek Energy, LLC	322,100,000		322,100,000	-	322,100,000
1163	Carlsbad Energy Center LLC	614,400,000		614,400,000	-	614,400,000
1164	Pio Pico Energy Center, LLC	323,500,000		323,500,000	-	323,500,000
1165	Malaga Power LLC	17,400,000		17,400,000	-	17,400,000
1166	AES Alamitos Energy, LLC	739,600,000		732,951,000	12	732,951,000
1167	AES Huntington Beach Energy, LLC	729,000,000		724,313,000	13	724,313,000
1168	Stanton Energy Reliability Center, LLC	129,700,000		129,700,000	-	129,700,000
<b>Total - Electric Generation Facilities</b>		<b>7,598,028,679</b>		<b>7,569,906,679</b>	<b>-</b>	<b>7,569,906,679</b>

\* 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**

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<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Telecommunications Companies (Interexchange)</b>						
2014	Sprint Communications Company, L.P.	175,300,000	175,300,000		1,116,070	176,416,070
2099	Smart City Networks LP	3,750,000	3,750,000		-	3,750,000
2274	MCI Communications Services, Inc.	427,800,000	427,800,000		1,958,214	429,758,214
2310	AT&T Communications	452,000,000	452,000,000		2,643,651	454,643,651
2366	Value-Added Communications, Inc.	5,600	5,600		-	5,600
2372	MCI Metro Access Trans. Services Corp.	819,500,000	819,500,000		-	819,500,000
2376	Working Assets Funding Service, Inc.	322,000	322,000		-	322,000
2416	NOS Communications, Inc.	233,000	233,000		-	233,000
2437	Dialink Corporation	17,380 *	17,380		-	17,380
2463	Centurylink Communications, LLC	788,800,000	732,065,598	14	2,507,062	734,572,660
2470	CBTS Technology Solutions LLC	49,500	49,500		-	49,500
7503	Verizon Select Services, Inc.	7,700	7,700		-	7,700
7512	Frontier Communications of America, Inc.	28,100,000	28,100,000		-	28,100,000
7516	Cybernet Communications Inc.	283,750 **	283,750		-	283,750
7580	Securus Technologies, Inc.	2,233,000 *	2,233,000		-	2,233,000
7621	SES Americom Inc.	2,280,000	2,280,000		-	2,280,000
7638	Integrated Telemanagement Services, Inc.	3,600	3,600		-	3,600
7640	Cox California Telecom, LLC	35,800,000	35,800,000		-	35,800,000
7690	CCT Telecommunications, Inc.	147,000	147,000		-	147,000
7699	Legacy Long Distance International, Inc.	753,000	753,000		-	753,000
7707	Consolidated Comm. Enterprise Serv, Inc.	61,000,000	61,000,000		-	61,000,000
7732	NTT America, Inc.	25,520,000 *	25,520,000		-	25,520,000
7757	U.S. TelePacific Corp.	122,900,000	122,900,000		109,200	123,009,200
7758	BT Americas Inc.	2,910,000	2,910,000		-	2,910,000
7766	KDDI America, Inc.	5,590,000	5,590,000		-	5,590,000

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# Recommendation for Assessment of State-Assessed Property

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<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Telecommunications Companies (Interexchange) (continued)</b>						
7778	Zayo Group, LLC	488,000,000	488,000,000		-	488,000,000
7781	KT America, Inc.	5,600	5,600		-	5,600
7791	O1 Communications, Inc.	154,000 *	154,000		-	154,000
7792	Point To Point, Inc.	633,000	633,000		-	633,000
7800	Earthlink Business, LLC	233,000	233,000		-	233,000
7811	Public Communications Services, Inc.	33,500	33,500		-	33,500
7814	PAETEC Communications, Inc.	1,450,000	1,450,000		-	1,450,000
7832	Astound Broadband LLC	67,000,000	67,000,000		248,466	67,248,466
7845	San Carlos Telecom, Inc.	22,880 *	22,880		-	22,880
7852	Telstra Incorporated	5,510,000	5,510,000		-	5,510,000
7866	Claro Enterprise Solutions, LLC	1,480,000	1,480,000		-	1,480,000
7871	Verizon Online LLC	20,500	20,500		-	20,500
7894	Ponderosa Cablevision	1,740,000	1,740,000		-	1,740,000
7902	ANPI Business, LLC	10,400	10,400		-	10,400
7913	VCOM Solutions, Inc.	162,000	162,000		-	162,000
7914	McLeodUSA Telecommunications Serv., Inc.	2,330,000	2,330,000		-	2,330,000
7916	Peak Communications, Inc.	3,400	3,400		-	3,400
7934	Telecom House Inc.	169,400 *	169,400		-	169,400
7948	Comsat, Inc.	3,410,000	3,410,000		-	3,410,000
7953	Openpop.com, Inc.	9,300	9,300		-	9,300
7955	Enhanced Communications Network, Inc.	34,700	34,700		-	34,700
7956	Telespan Communications, LLC	1,030,000	1,030,000		-	1,030,000
7959	Airespring, Inc.	1,100,000	1,100,000		-	1,100,000
7960	CallTower, Inc.	305,800 *	305,800		-	305,800
7985	inContact, Inc.	3,170,000	3,170,000		-	3,170,000

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**Recommendation for Assessment of State-Assessed Property**  
**Table II**  
**Lien Date - January 1, 2021**

<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Telecommunications Companies (Interexchange) (continued)</b>						
7988	Global Tel*Link Corporation	7,780,000	7,780,000		-	7,780,000
7990	ComNet (USA) LLC	42,400	42,400		-	42,400
7994	Utility Telecom Group, LLC	1,790,000	1,790,000		-	1,790,000
7997	Edison Carrier Solutions	151,300,000	151,300,000		-	151,300,000
7998	Norcast Communications Corporation	115,500 *	115,500		-	115,500
7999	Purple Communications Inc.	4,280,000	4,280,000		-	4,280,000
8002	Neutral Tandem-California, LLC	3,160,000	3,160,000		-	3,160,000
8004	Greenfield Communications Inc.	61,100	61,100		-	61,100
8005	Vodafone US Inc.	2,770,000	2,770,000		-	2,770,000
8010	A+ Wireless, Inc.	8,600	8,600		-	8,600
8015	China Telecom (Americas) Corporation	19,200,000	19,200,000		-	19,200,000
8027	Blue Casa LLC	104,720 *	104,720		-	104,720
8029	IPC Network Services, Inc.	66,300	66,300		-	66,300
8031	Backbone Communications, Inc.	22,330 *	22,330		-	22,330
8035	Access One, Inc.	12,980 *	12,980		-	12,980
8041	DMR Communications, Inc.	97,800	97,800		-	97,800
8042	Paxio, Inc.	4,740,000	4,740,000		-	4,740,000
8046	Intrado Communications LLC	255,000	255,000		-	255,000
8048	Bright House Networks Info Svcs (CA), LLC	2,800	2,800		-	2,800
8049	Fusion Communications, LLC	702,000	702,000		-	702,000
8051	Intellectrace, Inc.	113,000	113,000		-	113,000
8057	Vertex Telecom, Inc.	256,300 *	256,300		-	256,300
8061	Spectrum Advanced Services, LLC	40,700,000	40,700,000		-	40,700,000
8063	Time Warner Cable Info. Services(CA), LLC	79,500,000	79,500,000		-	79,500,000
8071	Verizon Long Distance LLC	44,200	44,200		-	44,200

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**Recommendation for Assessment of State-Assessed Property**  
**Table II**  
**Lien Date - January 1, 2021**

<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No.</b> (see Page 24)	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Telecommunications Companies (Interexchange) (continued)</b>						
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.	4,807,000 *	4,807,000		-	4,807,000
8081	Sonic Telecom, LLC	84,800,000	84,800,000		-	84,800,000
8082	WTI Communications, Inc.	3,850 *	3,850		-	3,850
8086	ANPI, LLC	7,000	7,000		-	7,000
8089	Conterra Ultra Broadband LLC	16,300,000	16,300,000		-	16,300,000
8090	Telecommunication Systems, Inc.	778,000	778,000		-	778,000
8091	Roadway Communications, Inc.	6,600	6,600		-	6,600
8093	Extenet Systems (California) LLC	251,600,000	251,600,000		-	251,600,000
8099	Race Telecommunications, Inc.	49,100,000	49,100,000		-	49,100,000
8101	FastBlue Communications, Inc.	38,300	38,300		-	38,300
8106	Raw Bandwidth Telecom, Inc.	42,000	42,000		-	42,000
8109	Peerless Network of California, LLC	347,000	347,000		-	347,000
8112	Mosaic Networx, LLC	11,330 *	11,330		-	11,330
8113	GoDaddy.com	7,120,000	6,376,620	15	-	6,376,620
8115	&TV Communications, Inc.	38,300	38,300		-	38,300
8116	PC Landing Corp	10,428,000 *	10,428,000		-	10,428,000
8118	IntelePeer Cloud Communications, LLC	40,300	40,300		-	40,300
8120	TELUS Communications (U.S.) Inc.	124,000	124,000		-	124,000
8122	Bandwidth.com CLEC, LLC	1,936,000 *	1,936,000		-	1,936,000
8124	Impact Telecom, LLC	53,400	53,400		-	53,400
8126	Broadview Networks, Inc.	14,100	14,100		-	14,100
8128	Talton Communications, Inc.	28,000	28,000		-	28,000
8129	Wide Voice, LLC	22,900	22,900		-	22,900

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# Recommendation for Assessment of State-Assessed Property

**Table II**

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<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No.</b> (see Page 24)	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Telecommunications Companies (Interexchange) (continued)</b>						
8131	Pacific Lightwave, Inc.	182,500 **	182,500		-	182,500
8133	Bestel USA, Inc.	15,840 *	15,840		-	15,840
8136	Plumas Sierra Telecommunications	19,200,000	19,200,000		-	19,200,000
8137	SnowCrest Telephone, Inc.	60,900	60,900		-	60,900
8139	California Broadband Cooperative, Inc.	17,500,000	17,500,000		-	17,500,000
8141	CENIC Broadband Initiatives LLC	10,700	10,700		-	10,700
8142	Dsi-Iti, LLC	12,100	12,100		-	12,100
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.	6,842,000 *	6,842,000		-	6,842,000
8151	CVIN, LLC	65,800,000	57,843,000	16	-	57,843,000
8152	Broadband Dynamics, LLC	3,600	3,600		-	3,600
8153	Advanced Technology Distributors, Inc.	67,700	67,700		-	67,700
8154	Network Innovations, Inc.	98,500	98,500		-	98,500
8155	Time Warner Cable Business LLC	1,150,000	1,150,000		-	1,150,000
8156	Medallion Telecom Inc.	3,100	3,100		-	3,100
8158	RCLEC, INC.	182,000	182,000		-	182,000
8160	Vodex Communications Corporation	4,400 *	4,400		-	4,400
8161	Public Interest Telecom of California	117,000	117,000		-	117,000
8162	GetGo Communications LLC	68,300	68,300		-	68,300
8164	NetFortris Acquisition Co., Inc.	2,210,000	2,210,000		-	2,210,000
8167	Inyo Networks, Inc.	2,530,000	2,530,000		-	2,530,000
8169	Crown Castle Fiber, LLC	751,700,000	699,604,114	17	-	699,604,114

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# Recommendation for Assessment of State-Assessed Property

**Table II**

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<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Telecommunications Companies (Interexchange) (continued)</b>						
8171	LIT San Leandro LLC	14,700	14,700		-	14,700
8172	Cebridge Telecom CA LLC	246,000	246,000		-	246,000
8174	ACN Communications Services, LLC	4,400	4,400		-	4,400
8175	Granite Telecommunications, LLC	540,000	540,000		-	540,000
8176	Pay Tel Communications, Inc.	26,180 *	26,180		-	26,180
8178	Onvoy, LLC	41,300	41,300		-	41,300
8180	Karuk Tribe	109,000	109,000		-	109,000
8181	Five9, Inc.	17,500,000	17,500,000		-	17,500,000
8182	Ultimate Internet Access, Inc.	3,060,000	3,060,000		-	3,060,000
8184	Digital Transportation Corp.	7,000	7,000		-	7,000
8185	Webpass Telecommunications, LLC	1,660,000	1,660,000		-	1,660,000
8187	Fusion, LLC	1,080,000	1,080,000		-	1,080,000
8188	LightSpeed Networks, Inc.	3,030,000	3,030,000		-	3,030,000
8189	OACYS Technology	2,380,000	2,380,000		-	2,380,000
8190	Sage Communications, Inc.	10,560 *	10,560		-	10,560
8191	Windstream KDL, Inc.	569,000	569,000		-	569,000
8193	UniVoip, Inc.	723,000	723,000		-	723,000
8194	IT Management Corporation	102,740 *	102,740		-	102,740
8195	Anza Electric Cooperative, Inc	10,700,000	12,448,400	18	-	12,448,400
8198	IFN.com, Inc.	114,000	114,000		-	114,000
8199	Fireline Network Solutions, Inc.	722,000	722,000		-	722,000
8200	Magna5 LLC	155,000	155,000		-	155,000
8202	California Internet, L.P.	11,900,000	11,900,000		-	11,900,000
8203	Tekify Fiber, LLC	718,000	718,000		-	718,000
8204	Velocity The Greatest Phone Co. Ever, Inc.	108,000	108,000		-	108,000

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# Recommendation for Assessment of State-Assessed Property

**Table II**

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<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Telecommunications Companies (Interexchange) (continued)</b>						
8206	Mobilitie Management, LLC	67,870 *	67,870		-	67,870
8207	Call One Inc.	6,160 *	6,160		-	6,160
8208	Atherton Fiber, LLC	4,862,000 *	4,862,000		-	4,862,000
8209	Sun Microwave, Inc.	124,000	124,000		-	124,000
8211	Synergem Technologies, Inc.	214,500 *	214,500		-	214,500
8212	Ridge Communications, Inc.	489,500 *	489,500		-	489,500
8213	Silica Networks, LLC	13,600,000	13,600,000		-	13,600,000
8214	LCB Communications, LLC	548,000	491,756	19	-	491,756
8215	Bullseye Telecom, Inc.	127,000	127,000		-	127,000
8217	Netly, LLC	6,830,000	6,830,000		-	6,830,000
8218	Intermountain Infrastructure Group, LLC	6,850,000	6,850,000		-	6,850,000
8219	Jive Communications, Inc.	49,400	49,400		-	49,400
8220	CallFire, Inc.	1,015,300 *	1,015,300		-	1,015,300
8221	OpenFiber Inc.	12,600	12,600		-	12,600
8222	EcoVate, Inc.	14,600	14,600		-	14,600
8223	Sail Internet, Inc.	1,000,000	1,000,000		-	1,000,000
8224	Hudson Fiber Network, Inc.	240,000	240,000		-	240,000
8225	American Dark Fiber, LLC	3,000,000	3,000,000		-	3,000,000
<b>Total - Telecommunications Companies (Interexchange)</b>		<b>5,255,476,515</b>	<b>5,139,638,003</b>		<b>8,582,663</b>	<b>5,148,220,666</b>

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# Recommendation for Assessment of State-Assessed Property

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<b>SBE No.</b>	<b>Company Name</b>	<b>Board-Adopted</b>	<b>Allocated</b>	<b>Note No. (see Page 24)</b>	<b>Nonunitary Assessed Value Miscellaneous Physical Property</b>	<b>Total Assessed Value</b>
<b>Telecommunications Companies (Wireless)</b>						
2532	Los Angeles SMSA Ltd., Partnership,	1,285,600,000	1,285,600,000		50,093	1,285,650,093
2552	Fresno MSA Limited Partnership,	138,600,000	138,600,000		1,268,011	139,868,011
2559	Cellco Partnership	1,704,900,000	1,705,124,388	20	1,581,342	1,706,705,730
2606	AT&T Mobility LLC	2,913,200,000	2,725,992,000	21	-	2,725,992,000
2658	Intouch America, Inc.	19,800 *	19,800		-	19,800
2669	California RSA #4 Partnership,	18,900,000	18,900,000		113,012	19,013,012
2671	California Rural Service Area #1, Inc.	32,800,000	32,800,000		-	32,800,000
2681	Everything Wireless, LLC	66,000 *	66,000		-	66,000
2720	Sprint Spectrum LP	630,300,000	448,977,976	22	-	448,977,976
2748	T-Mobile West, LLC	2,045,800,000	2,045,800,000		-	2,045,800,000
2760	Fisher Wireless Services, Inc.	1,090,000	1,090,000		-	1,090,000
2772	Globalstar USA, LLC	1,000,000	1,000,000		-	1,000,000
2784	Best Buy Health, Inc.	13,400,000	13,400,000		-	13,400,000
2790	UVNV, Inc.	1,550,000	1,550,000		-	1,550,000
2801	Google North America Inc.	2,140,000	5,166,060	23	-	5,166,060
2802	Zoommediaplus, Inc.	11,000 *	11,000		-	11,000
2803	Alliant Technologies, LLC	3,000	3,000		-	3,000
2804	Comcast OTR1, LLC	106,000	106,000		-	106,000
2805	Gen Mobile, Inc.	3,500	3,500		-	3,500
2806	STS Media, Inc.	17,270 *	17,270		-	17,270
2807	China Unicom (Americas) Operations, Ltd	2,290,000	1,637,090	24	-	1,637,090
2808	ATC Outdoor DAS, LLC	867,000	867,000		-	867,000
3002	American Messaging Services, LLC	254,000	254,000		-	254,000

\* 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, 2021

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 24)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
<b>Telecommunications Companies (Wireless) (continued)</b>						
3039	Fresno Mobile Radio, Inc.	183,000	183,000		-	183,000
3430	Spok, Inc.	787,000	787,000		-	787,000
<b>Total - Telecommunications Companies (Wireless)</b>		<b>8,793,887,570</b>	<b>8,427,955,084</b>		<b>3,012,458</b>	<b>8,430,967,542</b>
<b>Grand Total - All State Assesseees</b>		<b>126,779,985,214</b>	<b>121,921,200,130</b>		<b>1,235,203,344</b>	<b>123,156,403,474</b>

**Table II - Notes**  
**Lien Date - January 1, 2021**

<b>Note No.</b>	<b>SBE No.</b>	<b>Description of Value Adjustments</b>	<b>Total</b>
1	119	Includes previously adopted assessment reductions totalling	(21,800,000)
2	135	Includes previously adopted escaped assessments totalling	661,200
3	148	Includes previously adopted assessment reductions totalling	(1,436,134,787)
4	161	Includes previously adopted assessment reductions totalling	(6,027,700)
5	195	Includes previously adopted assessment reductions totalling	(9,156,000)
6	198	Includes previously adopted assessment reductions totalling	(1,853,000)
7	402	Includes previously adopted assessment reductions totalling	(3,924,000)
8	461	Includes previously adopted assessment reductions totalling	(15,260,000)
9	490	Includes previously adopted assessment reductions totalling	(23,435,000)
10	1101	Includes previously adopted assessment reductions totalling	(3,597,000)
11	1143	Includes previously adopted assessment reductions totalling	(13,189,000)
12	1166	Includes previously adopted assessment reductions totalling	(6,649,000)
13	1167	Includes previously adopted assessment reductions totalling	(4,687,000)
14	2463	Includes previously adopted assessment reductions totalling	(56,734,402)
15	8113	Includes previously adopted assessment reductions totalling	(743,380)
16	8151	Includes previously adopted assessment reductions totalling	(7,957,000)
17	8169	Includes previously adopted assessment reductions totalling	(52,095,886)
18	8195	Includes previously adopted escaped assessments totalling	1,748,400
19	8214	Includes previously adopted assessment reductions totalling	(56,244)
20	2559	Includes previously adopted escaped assessments totalling	224,388
21	2606	Includes previously adopted assessment reductions totalling	(187,208,000)
22	2720	Includes previously adopted assessment reductions totalling	(181,322,024)
23	2801	Includes previously adopted escaped assessments totalling	3,026,060
24	2807	Includes previously adopted assessment reductions totalling	(652,910)
<b>Total Adjustments</b>			<b>(2,026,822,284)</b>