

# 2023 Unitary Value-Setting Meeting

May 23, 2023

This document was created for public distribution and does not contain the Lead Values or Staff Recommended Values provided to the Board Members

**State-Assessed Properties Division**  
Jack McCool, Chief



---

## BOARD MEMBERS

**TED GAINES**  
First District  
Sacramento

**SALLY J. LIBER**  
Second District  
San Francisco

**ANTONIO VAZQUEZ**  
Third District  
Santa Monica

**MIKE SCHAEFER**  
Fourth District  
San Diego

**MALIA M. COHEN**  
State Controller

**YVETTE M. STOWERS**  
Executive Director



CALIFORNIA STATE BOARD OF EQUALIZATION

**STATE BOARD OF EQUALIZATION – STATE-ASSESSED PROPERTIES DIVISION**  
**UNITARY VALUE-SETTING WORKBOOK**  
**LIEN DATE 2022**

<b>INDUSTRY CLASSIFICATION</b>	<b>PAGE NUMBER</b>
Electric Generation Facilities (1100 – 1199)	1 – 2
Energy Companies (100 - 199)	3 – 4
Pipeline Companies (400-499)	5
Railroad Companies (800-899)	6
Telecommunications Companies (Local Exchange) (200 - 399)	7
Telecommunications Companies (Wireless) (2500 - 3999)	8
Telecommunications Companies (Interexchange) (2000-2499 and 7500-8999)	9 – 15

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Electric Generation Facilities**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
1	1100	AES Alamos, LLC
2	1101	AES Redondo Beach, LLC
3	1102	AES Huntington Beach, LLC
4	1103	Dynegy Moss Landing, LLC
5	1105	Dynegy Oakland, LLC
6	1111	Long Beach Generation LLC
7	1112	CXA La Paloma, LLC
8	1115	Ormond Beach Power, LLC
9	1117	Ellwood Power, LLC
10	1122	MRP San Joaquin Energy, LLC - Hanford
11	1123	MRP San Joaquin Energy, LLC - Henrietta
12	1124	MRP San Joaquin Energy, LLC - Tracy
13	1126	Elk Hills Power, LLC
14	1127	High Desert Power Trust
15	1128	Delta Energy Center, LLC
16	1129	Gilroy Energy Center, LLC
17	1131	Pastoria Energy Facility, LLC
18	1132	CCFC Sutter Energy, LLC
19	1133	Metcalf Energy Center, LLC
20	1134	Otay Mesa Generating Company, LLC
21	1136	Blythe Energy, Inc.
22	1137	Sunrise Power Company, LLC
23	1141	Indigo Generation, LLC
24	1142	Larkspur Energy, LLC
25	1143	Los Esteros Critical Energy Facility, LLC
26	1145	Harbor Cogeneration Company, LLC
27	1151	Russell City Energy Company, LLC

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Electric Generation Facilities**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
28	1152	Panoche Energy Center, LLC
29	1153	Midway Peaking, LLC
30	1155	Orange Grove Energy, L.P.
31	1157	Marsh Landing, LLC
32	1158	El Segundo Energy Center LLC
33	1159	Mariposa Energy, LLC
34	1160	Sentinel Energy Center, LLC
35	1162	Walnut Creek Energy, LLC
36	1163	Carlsbad Energy Center LLC
37	1164	Pio Pico Energy Center, LLC
38	1165	Malaga Power, LLC
39	1166	AES Alamitos Energy, LLC
40	1167	AES Huntington Beach Energy, LLC
41	1168	Stanton Energy Reliability Center, LLC

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Energy Companies**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
1	102	Bear Valley Electric Service Inc.
2	103	Anza Electric Cooperative, Inc.
3	104	Central Valley Gas Storage LLC
4	106	PacifiCorp
5	119	Trans Bay Cable LLC
6	121	Gill Ranch Storage, LLC
7	125	Terra-Gen Dixie Valley, LLC
8	135	Pacific Gas and Electric Company
9	141	San Diego Gas & Electric Company
10	146	Sierra Pacific Power Company
11	148	Southern California Edison Company
12	149	Southern California Gas Company
13	152	Southwest Gas Corporation
14	153	Transwestern Pipeline Company
15	156	DATC Path 15, LLC
16	160	Valley Electric Association, Inc.
17	161	Horizon West Transmission, LLC
18	163	Liberty Utilities (Calpeco Electric), LLC
19	173	Surprise Valley Electrification Corp.
20	176	Plumas-Sierra Rural Electric Cooperative
21	180	North Baja Pipeline, LLC
22	187	Mojave Pipeline Company, LLC
23	188	Kern River Gas Transmission Company
24	189	Standard Pacific Gas Line, Incorporated
25	190	Tuscarora Gas Transmission Company
26	191	Arizona Public Service Company
27	192	Alpine Natural Gas Operating Company No. One LLC
28	193	Arizona Electric Power Cooperative, Inc.
29	194	West Coast Gas Company, Inc.
30	195	Wild Goose Storage, LLC

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Energy Companies**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
31	197	El Paso Natural Gas Company, LLC
32	198	Lodi Gas Storage, LLC

\*

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Pipeline Companies**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
1	402	CALNEV Pipe Line LLC
2	407	Valero Refining Company - California
3	409	Torrance Valley Pipeline Company, LLC
4	410	Homestake Mining Company
5	412	Kings County Canal Company
6	414	Torrance Pipeline Company LLC
7	428	CPN Pipeline Company
8	429	Chevron USA, Inc.
9	435	Natomas Central Mutual Water Company
10	461	SFPP, L.P.
11	462	Tesoro Refining and Marketing Company, LLC
12	467	Phillips 66 Company
13	469	San Ardo Pipeline Company
14	475	Searles Valley Minerals Inc
15	476	Chevron USA, Inc.
16	478	California Gas Gathering, Inc.
17	480	Phillips 66 Pipeline LLC
18	486	Pacific Pipeline System, LLC
19	489	California Resources Production Corporation
20	490	Crimson California Pipeline L.P.
21	491	SMF Pipeline
22	492	San Pablo Bay Pipeline Company LLC
23	493	Cardinal Pipeline, LP
24	494	Zenith Energy West Coast Terminals LLC

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Railroad Companies**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
1	802	Central Oregon & Pacific Railroad
2	804	BNSF Railway Company
3	805	Goose Lake Railway, LLC
4	808	West Isle Line, Inc.
5	809	Merced County Central Valley Railroad LLC
6	810	California Northern Railroad
7	812	Ventura County Railroad
8	813	Pacific Harbor Lines
9	815	Mendocino Railway
10	817	Tulare Valley Railroad
11	818	Central California Traction Company
12	824	St. Paul & Pacific Railroad, LLC
13	826	Sacramento Valley Railroad, LLC
14	843	Union Pacific Railroad Company
15	850	Modesto & Empire Traction Company
16	857	Richmond Pacific Railroad Corporation
17	861	Quincy Railroad Company
18	865	San Diego & Imperial Valley Railroad Co. Inc.
19	869	Coast Belle Rail Corporation
20	878	Stockton Terminal and Eastern Railway
21	881	San Francisco Bay Railway, LLC
22	882	Trona Railway Company LLC
23	883	McCloud Railway Company
24	889	Yreka Railroad Company
25	894	Napa Valley Wine Train, LLC
26	896	Santa Cruz Big Trees & Pacific Railway Co.
27	897	San Joaquin Valley Railroad Company
28	898	Sierra Northern Railway
29	899	Arizona & California Railroad Company



**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Telecommunications Companies (Local Exchange)**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
1	201	Frontier California, Inc.
2	202	CenturyTel of Eastern Oregon, Inc.
3	203	Frontier Communications of the Southwest, Inc.
4	205	The Ponderosa Telephone Company
5	209	Pinnacles Telephone Co.
6	210	Calaveras Telephone Company
7	228	Ducor Telephone Company
8	235	Foresthill Telephone Co.
9	239	Hornitos Telephone Company
10	240	Happy Valley Telephone Company
11	246	Kerman Telephone Co.
12	279	Pacific Bell Telephone Company
13	284	Citizens Telecommunications Company of California, Inc.
14	286	Sierra Telephone Company, Inc.
15	294	Consolidated Communications of California Company
16	301	The Siskiyou Telephone Company
17	327	Volcano Telephone Company
18	328	Cal-Ore Telephone Co.
19	330	Winterhaven Telephone Company

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Telecommunications Companies (Wireless)**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
1	2532	Los Angeles SMSA Ltd., Partnership
2	2552	Fresno MSA Limited Partnership
3	2559	Cellco Partnership
4	2606	AT&T Mobility LLC
5	2658	Intouch America, Inc.
6	2669	California RSA #4 Partnership
7	2671	California Rural Service Area #1, Inc.
8	2681	Everything Wireless, LLC
9	2748	T-Mobile West, LLC
10	2760	Fisher Wireless Services, Inc.
11	2772	Globalstar USA, LLC
12	2780	i-wireless, LLC
13	2784	Best Buy Health, Inc.
14	2790	UVNV, Inc.
15	2798	Mobile Net Posa, Inc.
16	2801	Google North America Inc.
17	2804	Comcast OTR1, LLC
18	2806	STS Media, Inc.
19	2807	China Unicom (Americas) Operations, Ltd
20	2808	ATC Outdoor DAS, LLC
21	2810	Marconi Wireless Holdings, LLC
22	2811	DISH Wireless LLC
23	3002	American Messaging Services, LLC
24	3039	Fresno Mobile Radio, Inc.
25	3430	Spok, Inc.

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Telecommunications Companies (Interexchange)**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
1	2014	Sprint Communications Company, L.P.
2	2099	Smart City Networks, LP
3	2274	MCI Communications Services, Inc.
4	2310	AT&T Communications
5	2372	MCImetro Access Transmission Services LLC
6	2416	NOS Communications, Inc.
7	2437	Dialink Corporation
8	2463	Centurylink Communications, LLC
9	2470	CBTS Technology Solutions LLC
10	7503	Verizon Select Services, Inc.
11	7512	Frontier Communications of America, Inc.
12	7516	Cybernet Communications Inc.
13	7580	Securus Technologies, Inc.
14	7621	SES Americom Inc.
15	7638	Integrated Telemangement Services, Inc.
16	7640	Cox California Telecom, LLC
17	7690	CCT Telecommunications, Inc.
18	7707	Consolidated Communications Enterprise Services, Inc.
19	7732	NTT America, Inc.
20	7757	U.S. TelePacific Corp.
21	7758	BT Americas Inc.
22	7766	KDDI America, Inc.
23	7778	Zayo Group, LLC
24	7781	KT America, Inc.
25	7792	Point To Point, Inc.
26	7800	Windstream New Edge, LLC
27	7811	Public Communications Services, Inc.

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Telecommunications Companies (Interexchange)**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
28	7814	PAETEC Communications, Inc.
29	7832	Astound Broadband LLC
30	7845	San Carlos Telecom, Inc.
31	7852	Telstra Incorporated
32	7866	Claro Enterprise Solutions, LLC
33	7871	Verizon Online LLC
34	7894	Ponderosa Cablevision
35	7902	ANPI Business, LLC
36	7913	VCOM Solutions, Inc.
37	7914	McLeodUSA Telecommunications Services, Inc.
38	7934	Telecom House Inc.
39	7948	Comsat, Inc.
40	7953	Openpop.com, Inc.
41	7955	Enhanced Communications Network, Inc.
42	7956	Telespan Communications, LLC
43	7959	Airespring, Inc.
44	7960	CallTower, Inc.
45	7985	inContact, Inc.
46	7988	Global Tel*Link Corporation
47	7990	ComNet(USA) LLC
48	7994	Utility Telecom Group, LLC
49	7997	Edison Carrier Solutions
50	7999	Purple Communications Inc.
51	8002	Neutral Tandem - California, LLC
52	8004	Greenfield Communications, Inc.
53	8005	Vodafone US Inc.
54	8010	A+ Wireless, Inc.

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Telecommunications Companies (Interexchange)**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
55	8015	China Telecom (Americas) Corporation
56	8027	Blue Casa LLC
57	8029	IPC Network Services, Inc.
58	8031	Backbone Communications, Inc.
59	8035	Access One, Inc.
60	8042	Paxio, Inc.
61	8046	Intrado Communications LLC
62	8049	Fusion Communications, LLC
63	8051	Intelletrace, Inc.
64	8061	Spectrum Advanced Services, LLC
65	8063	Time Warner Cable Information Services (CA), LLC
66	8071	Verizon Long Distance LLC
67	8074	Silv Communication, Inc.
68	8076	OPEX Communications, Inc.
69	8079	Cal-Ore Communications, Inc.
70	8080	Ymax Communications Corporation
71	8081	Sonic Telecom, LLC
72	8086	ANPI, LLC
73	8089	Conterra Ultra Broadband LLC
74	8090	Telecommunication Systems, Inc.
75	8091	Roadway Communications, Inc.
76	8093	Extenet Systems (California) LLC
77	8099	Race Telecommunications, LLC
78	8101	FastBlue Communications, Inc.
79	8106	Raw Bandwidth Telecom, Inc.
80	8109	Peerless Network of California, LLC
81	8112	Mosaic Networx, LLC

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Telecommunications Companies (Interexchange)**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
82	8113	GoDaddy.com
83	8115	&TV Communications, Inc.
84	8116	PC Landing Corp.
85	8118	IntelePeer Cloud Communications, LLC
86	8120	TELUS Communications (U.S.) Inc.
87	8122	Bandwidth.com CLEC, LLC
88	8128	Talton Communications, Inc.
89	8129	Wide Voice, LLC
90	8131	Pacific Lightwave, Inc.
91	8133	Bestel USA, Inc.
92	8136	Plumas Sierra Telecommunications
93	8137	SnowCrest Telephone, Inc.
94	8139	California Broadband Cooperative, Inc.
95	8141	CENIC Broadband Initiatives LLC
96	8142	Dsi-Iti, LLC
97	8143	GTT Americas, LLC
98	8144	GC Pivotal, LLC
99	8146	Splice Communications, Inc
100	8148	Digital West Networks, Inc.
101	8151	CVIN, LLC
102	8153	Advanced Technology Distributors, Inc.
103	8154	Network Innovations, Inc.
104	8155	Time Warner Cable Business LLC
105	8156	Medallion Telecom Inc.
106	8158	RCLEC, Inc.
107	8160	Vodex Communications Corporation
108	8161	Alternative Techs Cooperative, Inc.

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Telecommunications Companies (Interexchange)**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
109	8164	NetFortris Acquisition Co., Inc.
110	8167	Inyo Networks, Inc.
111	8169	Crown Castle Fiber, LLC
112	8171	LIT San Leandro LLC
113	8172	Cebridge Telecom CA LLC
114	8174	ACN Communications Services, LLC
115	8175	Granite Telecommunications, LLC
116	8176	Pay Tel Communications, Inc.
117	8178	Onvoy, LLC
118	8180	Karuk Tribe
119	8181	Five9, Inc
120	8182	Ultimate Internet Access, Inc.
121	8184	Digital Transportation Corp.
122	8185	Webpass Telecommunications, LLC
123	8187	Fusion, LLC
124	8188	LightSpeed Networks, Inc.
125	8189	OACYS Technology
126	8190	Sage Communications, Inc.
127	8191	Windstream KDL, Inc.
128	8193	UniVoip, Inc.
129	8194	IT Management Corporation
130	8195	Anza Electric Cooperative, Inc.
131	8198	IFN.com, Inc.
132	8199	Fireline Network Solutions, Inc.
133	8200	Magna5 LLC
134	8202	California Internet, L.P.

**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Telecommunications Companies (Interexchange)**

<b>Item No.</b>	<b>SBE No.</b>	<b>Assessee Name</b>
135	8203	Tekify Fiber, LLC
136	8204	Velocity The Greatest Phone Company Ever, Inc.
137	8208	Atherton Fiber, LLC
138	8209	Sun Microwave, Inc.
139	8211	Synergem Technologies, Inc
140	8212	Ridge Communications, Inc.
141	8213	Bandwidth IG, LLC
142	8214	LCB Communications, LLC
143	8215	Bullseye Telecom, Inc.
144	8218	Intermountain Infrastructure Group, LLC
145	8219	GoTo Communications, Inc.
146	8220	CallFire, Inc.
147	8221	OpenFiber, Inc.
148	8222	EcoVate, Inc.
149	8224	ExteNet Telecom Solutions, Inc.
150	8225	American Dark Fiber, LLC
151	8226	AMCS, LLC
152	8228	Vero Fiber Networks, LLC
153	8229	SES Engineering (U.S.) Inc.
154	8230	Varcomm Broadband, Inc.
155	8231	NGA 911, LLC
156	8232	Viski Global, LLC
157	8236	Cirion Technologies Solutions, LLC
158	8237	Netly Fiber Holdings, LLC
159	8238	Pacific Wyverd, LLC
160	8239	New Horizons Communications Corporation
161	8240	Hunter Communications, Inc.



**STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION**  
**Unitary Value Setting Workbook - Lien Date 2023**  
**Telecommunications Companies (Interexchange)**

<b>Item</b>	<b>SBE</b>	
<b>No.</b>	<b>No.</b>	<b>Assessee Name</b>
162	8241	Giggle Fiber, LLC
163	8242	Surfnet Communications, Inc.
164	8243	HWCA LP
165	8244	Cityside Networks, Inc.
166	8245	EarthGrid PBC
167	8232	Viski Global, LLC

\*

1