

2024 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Wednesday, May 29, 2024

The Board convened at 450 N Street, Sacramento, at 10:03 a.m., with Ms. Lieber, Chair, Mr. Gaines, Vice Chair, Mr. Vazquez, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. A quorum was established.

The Pledge of Allegiance was led by Mr. Gaines.

Mary Cichetti, Clerk, Board Proceedings, provided guidelines for public participation and other Boardroom procedures.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

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

CONSENT AGENDA

MOTION: Mr. Schaefer made a motion to adopt the Board Meeting Minutes of April 16, 2024, as presented. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Ted Angelo, Chief, Legislative, Research & Statistics Division, reported that staff completed its annual review and analysis to ensure that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property, and requested the Board's adoption of the Railroad Revitalization and Regulatory Reform (4-R) Act Equalization Ratio for the current fiscal year ([Exhibit 5.1](#)).

MOTION: Mr. Vazquez made a motion to set the 4-R Act Equalization Ratio at 52.48 percent of market value for the 2024-25 roll as recommended by staff. The motion was seconded by Mr. Emran. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Exhibits to these minutes are incorporated by reference.

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David Yeung, Deputy Director, Property Tax Department, requested the Board's approval of the invitation to the Annual Meeting of the Board and County Assessors, to be held on September 25, 2024 ([Exhibit 5.2](#)).

MOTION: Mr. Emran made a motion to approve the invitation to the Annual Meeting of the Board and County Assessors, as presented. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Lauren Keach, Chief, County-Assessed Properties Division, introduced Glenna Schultz, Principal Property Appraiser, who reported that staff completed its annual work with the California Assessors' Association (CAA) Forms Subcommittee on the revision of property tax forms and requested the Board's approval of the new and revised forms ([Exhibit 5.3](#)).

MOTION: Mr. Vazquez made a motion to approve the property tax forms as presented by staff. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Lauren Keach, Chief, County-Assessed Properties Division, introduced Glenna Schultz, Principal Property Appraiser, who reported that staff worked with the CAA on the revision of the *Guidelines for Appraiser Certification and Training*, which are published to ensure that County Assessors and their staff are provided with sufficient information to assist them in obtaining and maintaining appraiser and assessment analyst certifications. Ms. Schultz requested the Board's adoption of the revised guidelines ([Exhibit 5.4](#)).

MOTION: Mr. Vazquez made a motion to adopt the revised *Guidelines for Appraiser Certification and Training*, as presented. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

EXECUTIVE DIRECTOR'S REPORTS

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues. Ms. Stowers announced that future Board meetings will be held in the May Lee State Office Complex Auditorium at 651 Bannon Street, Sacramento beginning in July 2024. Ms. Stowers provided updates on the following Board supported legislation: SB 1436 (Allen), *California Tax Policy Oversight Board*, AB 2238 (Low), *Franchise Tax Board: Membership*, and AB 2353 (Ward), *Property Tax Payments: Welfare Exemption*.

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The Board recessed at 11:20 a.m. and reconvened at 11:32 a.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, and Mr. Emran present.

Ms. Stowers and Lisa Renati, Chief Deputy Director, provided highlights of the Governor's May revision to the 2024-25 California State budget and Ms. Stowers also provided an update on the status of the assessment of the agency for the Board's strategic goal setting.

Yvette M. Stowers, Executive Director reported that the Counties of Los Angeles, Mariposa, and Plumas have received time extensions to complete and submit their 2024 Local Assessment Rolls, pursuant to Revenue and Taxation Code section 155.

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

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 5.5](#)).

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues. Lauren Keach, Chief, County-Assessed Properties Division, reported on the status of Letters to Assessors ([Exhibit 5.6](#)), and the Appraisal Training and Certification Program. Jack McCool, Chief, State-Assessed Properties Division (SAPD), reported on the status of pending and upcoming projects and activities for the SAPD.

Ted Angelo, Chief, Legislative, Research & Statistics Division, provided an update on administrative and program related legislative bills impacting the BOE.

The Board recessed at 12:42 p.m. and reconvened at 1:52 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen present.

The Board recessed to take the annual Board photograph at 1:53 p.m. and reconvened at 1:57 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen present.

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TAX PROGRAM MATTERS

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, provided an overview of the valuation of state-assessed properties process, and Michelle Cruz, Principal Property Appraiser, made introductory remarks for state-assessed properties value setting.

Mr. Gaines stated that, due to financial interest, he would recuse himself from the State-Assessed Properties Value Setting for the following assessees: 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.

Michelle Cruz, Principal Property Appraiser, requested approval of staff recommendations for Gas and Electric Companies.

MOTION: Mr. Gaines made a motion to approve the following staff recommended value (including penalty, if applicable) of unitary property of the following listed assessees as of January 1, 2024. The motion was seconded by Ms. Cohen. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 102	Bear Valley Electric Service Inc.	122,500,000
SBE No. 103	Anza Electric Cooperative, Inc.	22,700,000
SBE No. 104	Central Valley Gas Storage LLC	46,420,000
SBE No. 119	Trans Bay Cable LLC	517,500,000
SBE No. 121	Gill Ranch Storage, LLC	24,100,000
SBE No. 125	Terra-Gen Dixie Valley, LLC	2,360,000
SBE No. 135	Pacific Gas and Electric Company	45,308,600,000
SBE No. 141	San Diego Gas & Electric Company	14,146,300,000
SBE No. 148	Southern California Edison Company	38,986,400,000
SBE No. 149	Southern California Gas Company	12,238,900,000
SBE No. 152	Southwest Gas Corporation	634,700,000
SBE No. 153	Transwestern Pipeline Company	602,000
SBE No. 156	DATC Path 15, LLC	57,200,000
SBE No. 160	Valley Electric Association, Inc.	244,000
SBE No. 161	Horizon West Transmission, LLC	77,300,000
SBE No. 163	Liberty Utilities (Calpeco Electric), LLC	347,600,000
SBE No. 173	Surprise Valley Electrification Corp.	25,400,000
SBE No. 176	Plumas-Sierra Rural Electric Cooperative	83,100,000
SBE No. 180	North Baja Pipeline, LLC	55,400,000
SBE No. 187	Mojave Pipeline Company, LLC	40,000,000
SBE No. 189	Standard Pacific Gas Line, Incorporated	47,800,000
SBE No. 190	Tuscarora Gas Transmission Company	53,200,000
SBE No. 191	Arizona Public Service Company	1,450,000
SBE No. 192	Alpine Natural Gas Operating Company No. One LL	686,000

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SBE No. 193	Arizona Electric Power Cooperative, Inc.	992,000
SBE No. 194	West Coast Gas Company, Inc.	259,000
SBE No. 195	Wild Goose Storage, LLC	249,300,000
SBE No. 197	El Paso Natural Gas Company	21,300,000
SBE No. 198	Lodi Gas Storage, LLC	148,300,000

Mr. Gaines left the Boardroom.

MOTION: Mr. Vazquez made a motion to approve the following staff recommended value of unitary property of the following listed assesseees as of January 1, 2024. The motion was seconded by Ms. Cohen. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes; Mr. Gaines was absent and did not participate.

SBE No. 106	PacifiCorp	491,200,000
SBE No. 146	Sierra Pacific Power Company	80,200,000
SBE No. 188	Kern River Gas Transmission Company	142,700,000

Mr. Gaines returned to the Boardroom.

Tara Williams, Supervising Property Appraiser, requested approval of staff recommendations for Pipeline Companies.

MOTION: Mr. Vazquez made a motion to approve the following staff recommended value (including penalty, if applicable) of unitary property of the following listed assesseees as of January 1, 2024. The motion was seconded by Ms. Cohen. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 402	CALNEV Pipe Line LLC	96,100,000
SBE No. 407	Valero Refining Company - California	681,000
SBE No. 409	Torrance Valley Pipeline Company, LLC	273,000,000
SBE No. 410	Homestake Mining Company	51,123
SBE No. 412	Kings County Canal Company	1,023,240
SBE No. 414	Torrance Pipeline Company, LLC	13,700,000
SBE No. 428	CPN Pipeline Company	20,900,000
SBE No. 429	Chevron USA, Inc.	96,400,000
SBE No. 435	Natomas Central Mutual Water Company	131,000
SBE No. 461	SFPP, L.P.	436,200,000
SBE No. 462	Tesoro Refining and Marketing Company, LLC	884,000
SBE No. 467	Phillips 66 Company	449,000
SBE No. 469	San Ardo Pipeline Company	7,660,000
SBE No. 475	Searles Valley Minerals Inc.	14,400,000
SBE No. 476	Chevron USA, Inc.	4,250,000
SBE No. 478	California Gas Gathering, Inc.	391,600
SBE No. 480	Phillips 66 Pipeline LLC	45,000,000
SBE No. 486	Pacific Pipeline System, LLC	23,700,000

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SBE No. 489	California Resources Production Corporation	3,170,000
SBE No. 490	Crimson California Pipeline, L.P.	23,500,000
SBE No. 491	SMF Pipeline	7,140,000
SBE No. 492	San Pablo Bay Pipeline Company LLC	54,300,000
SBE No. 493	Cardinal Pipeline, LP	2,300,000
SBE No. 494	Zenith Energy West Coast Terminals LLC	15,400,000

Tara Williams, Supervising Property Appraiser, requested approval of staff recommendations for Railroad Companies.

MOTION: Ms. Cohen made a motion to approve the following staff recommended value (including penalty, if applicable) of unitary property of the following listed assessees as of January 1, 2024. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 802	Central Oregon & Pacific Railroad	9,890,000
SBE No. 805	Goose Lake Railway, LLC	431,500
SBE No. 808	West Isle Line, Inc.	149,000
SBE No. 809	Merced County Central Valley Railroad LLC	3,335,000
SBE No. 810	California Northern Railroad	41,700,000
SBE No. 812	Ventura County Railroad	6,740,000
SBE No. 813	Pacific Harbor Lines	9,820,000
SBE No. 815	Mendocino Railway	4,100,000
SBE No. 817	Tulare Valley Railroad	578,750
SBE No. 818	Central California Traction Company	13,500,000
SBE No. 824	St. Paul & Pacific Railroad, LLC	210,000
SBE No. 826	Sacramento Valley Railroad, LLC	3,930,000
SBE No. 843	Union Pacific Railroad Company	4,490,200,000
SBE No. 850	Modesto & Empire Traction Company	60,500,000
SBE No. 857	Richmond Pacific Railroad Corporation	3,872,000
SBE No. 861	Quincy Railroad Company	213,000
SBE No. 865	San Diego & Imperial Valley Railroad Co. Inc.	3,610,000
SBE No. 869	Coast Belle Rail Corporation	2,200,000
SBE No. 878	Stockton Terminal and Eastern Railway	5,742,000
SBE No. 881	San Francisco Bay Railway, LLC	4,697,000
SBE No. 882	Trona Railway Company LLC	16,800,000
SBE No. 883	McCloud Railway Company	475,200
SBE No. 889	Yreka Railroad Company	632,500
SBE No. 894	Napa Valley Wine Train, LLC	41,500,000
SBE No. 896	Santa Cruz Big Trees & Pacific Railway Co.	2,519,000
SBE No. 897	San Joaquin Valley Railroad Company	52,000,000
SBE No. 898	Sierra Northern Railway	22,700,000
SBE No. 899	Arizona & California Railroad Company	4,220,000

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Mr. Gaines left the Boardroom.

MOTION: Mr. Vazquez made a motion to approve the following staff recommended value of unitary property of the following listed assessees as of January 1, 2024. The motion was seconded by Ms. Cohen. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes; Mr. Gaines was absent and did not participate.

SBE No. 804	BNSF Railway Company	3,239,400,000
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Mr. Gaines returned to the Boardroom.

Lucy Vang, Supervising Property Appraiser, requested approval of staff recommendations for Electric Generation Facilities.

MOTION: Ms. Cohen made a motion to approve the following staff recommended value of unitary property of the following listed assessees as of January 1, 2024. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 1100	AES Alamitos, LLC	161,600,000
SBE No. 1102	AES Huntington Beach, LLC	8,710,000
SBE No. 1103	Moss Landing Power Company, LLC	251,700,000
SBE No. 1105	Dynegy Oakland, LLC	35,100,000
SBE No. 1111	Long Beach Generation LLC	48,100,000
SBE No. 1112	CXA La Paloma, LLC	248,700,000
SBE No. 1115	Ormond Beach Power, LLC	106,800,000
SBE No. 1117	Ellwood Power, LLC	8,300,000
SBE No. 1122	MRP San Joaquin Energy, LLC - Hanford	17,100,000
SBE No. 1123	MRP San Joaquin Energy, LLC - Henrietta	28,000,000
SBE No. 1124	MRP San Joaquin Energy, LLC - Tracy	143,200,000
SBE No. 1126	Elk Hills Power, LLC	178,200,000
SBE No. 1127	High Desert Power Trust	482,300,000
SBE No. 1128	Delta Energy Center, LLC	172,400,000
SBE No. 1129	Gilroy Energy Center, LLC	19,600,000
SBE No. 1131	Pastoria Energy Facility, LLC	225,900,000
SBE No. 1132	CCFC Sutter Energy, LLC	80,600,000
SBE No. 1133	Metcalf Energy Center, LLC	131,400,000
SBE No. 1134	Otay Mesa Generating Company, LLC	198,000,000
SBE No. 1136	Blythe Energy, Inc.	94,200,000
SBE No. 1137	Sunrise Power Company, LLC	301,800,000
SBE No. 1141	Indigo Generation, LLC	14,600,000
SBE No. 1142	Larkspur Energy, LLC	26,600,000
SBE No. 1143	Los Esteros Critical Energy Facility, LLC	168,400,000
SBE No. 1145	Harbor Cogeneration Company, LLC	4,110,000
SBE No. 1151	Russell City Energy Company, LLC	226,200,000
SBE No. 1152	Panoche Energy Center, LLC	164,600,000

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SBE No. 1153	Midway Peaking, LLC	30,000,000
SBE No. 1155	Orange Grove Energy, L.P.	44,600,000
SBE No. 1157	Marsh Landing LLC	386,800,000
SBE No. 1158	El Segundo Energy Center LLC	142,100,000
SBE No. 1159	Mariposa Energy, LLC	58,700,000
SBE No. 1160	Sentinel Energy Center, LLC	293,100,000
SBE No. 1162	Walnut Creek Energy LLC	243,200,000
SBE No. 1163	Carlsbad Energy Center LLC	600,600,000
SBE No. 1164	Pio Pico Energy Center, LLC	343,300,000
SBE No. 1165	Malaga Power, LLC	21,200,000
SBE No. 1166	AES Alamitos Energy, LLC	732,800,000
SBE No. 1167	AES Huntington Beach Energy, LLC	733,700,000
SBE No. 1168	Stanton Energy Reliability Center, LLC	130,200,000

Lucy Vang, Supervising Property Appraiser, requested approval of staff recommendations for Telecommunications Companies.

MOTION: Mr. Vazquez made a motion to approve the following staff recommended value (including penalty, if applicable) of unitary property of the following listed assessee as of January 1, 2024. The motion was seconded by Ms. Cohen. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 201	Frontier California, Inc.	2,092,000,000
SBE No. 202	CenturyTel of Eastern Oregon, Inc.	56,000
SBE No. 203	Frontier Communications of the Southwest, Inc.	14,000,000
SBE No. 205	The Ponderosa Telephone Company	43,300,000
SBE No. 209	Pinnacles Telephone Co.	3,560,000
SBE No. 210	Calaveras Telephone Company	12,900,000
SBE No. 228	Ducor Telephone Company	3,550,000
SBE No. 235	Foresthill Telephone Co.	15,700,000
SBE No. 239	Hornitos Telephone Company	2,860,000
SBE No. 240	Happy Valley Telephone Company	9,140,000
SBE No. 246	Kerman Telephone Co.	20,700,000
SBE No. 279	Pacific Bell Telephone Company	4,092,400,000
SBE No. 284	Citizens Telecommunications Company of California	169,500,000
SBE No. 286	Sierra Telephone Company, Inc.	106,300,000
SBE No. 294	Consolidated Communications of California Company	89,200,000
SBE No. 301	The Siskiyou Telephone Company	81,200,000
SBE No. 327	Volcano Telephone Company	46,700,000
SBE No. 328	Cal-Ore Telephone Co.	7,990,000
SBE No. 330	Winterhaven Telephone Company	2,710,000
SBE No. 2559	Cellco Partnership	3,502,900,000
SBE No. 2606	AT&T Mobility LLC	3,470,700,000
SBE No. 2658	Intouch America, Inc.	17,490

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SBE No. 2671	California Rural Service Area #1, Inc.	36,200,000
SBE No. 2681	Everything Wireless, LLC	73,100
SBE No. 2748	T-Mobile West, LLC	2,842,000,000
SBE No. 2760	Fisher Wireless Services, Inc.	955,000
SBE No. 2772	Globalstar USA, LLC	1,740,000
SBE No. 2784	Best Buy Health, Inc.	14,600,000
SBE No. 2790	UVNV, Inc.	1,300,000
SBE No. 2798	Mobile Net Posa, Inc.	4,840
SBE No. 2801	Google North America Inc.	2,110,000
SBE No. 2804	Comcast OTR1, LLC	770,000
SBE No. 2808	ATC Outdoor DAS, LLC	1,690,000
SBE No. 2810	Marconi Wireless Holdings, LLC	2,100
SBE No. 2811	DISH Wireless LLC	428,900,000
SBE No. 2812	Tag Mobile, LLC	10,700
SBE No. 2813	Cox Wireless, LLC	557,000
SBE No. 3002	American Messaging Services, LLC	128,000
SBE No. 3039	Fresno Mobile Radio, Inc.	630,000
SBE No. 3430	Spok, Inc.	344,000
SBE No. 2099	Smart City Networks, LP	2,150,000
SBE No. 2274	MCI Communications Services, Inc.	506,800,000
SBE No. 2310	AT&T Communications	428,600,000
SBE No. 2372	MCI metro Access Transmission Services LLC	1,594,800,000
SBE No. 2416	NOS Communications, Inc.	155,000
SBE No. 2437	Dialink Corporation	12,300
SBE No. 2463	Centurylink Communications, LLC	769,500,000
SBE No. 2470	CBTS Technology Solutions LLC	196,000
SBE No. 7503	Verizon Select Services, Inc.	9,000
SBE No. 7512	Frontier Communications of America, Inc.	11,600,000
SBE No. 7516	Cybernet Communications Inc.	283,750
SBE No. 7580	Securus Technologies, Inc.	6,510,000
SBE No. 7621	SES Americom Inc.	6,072,000
SBE No. 7638	Integrated Telemanagement Services, Inc.	41,910
SBE No. 7640	Cox California Telcom, LLC	18,200,000
SBE No. 7690	CCT Telecommunications, Inc.	539,000
SBE No. 7707	Consolidated Communications Enterprise Services, I	91,700,000
SBE No. 7732	NTT America, Inc.	9,500,000
SBE No. 7757	U.S. TelePacific Corp.	100,900,000
SBE No. 7758	BT Americas Inc.	1,630,000
SBE No. 7766	KDDI America, Inc.	5,630,000
SBE No. 7778	Zayo Group, LLC	459,700,000
SBE No. 7781	KT America, Inc.	16,200
SBE No. 7792	Point To Point, Inc.	689,000
SBE No. 7800	Windstream New Edge, LLC	150,000
SBE No. 7811	Public Communications Services, Inc.	25,500

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SBE No. 7814	PAETEC Communications, Inc.	2,350,000
SBE No. 7832	Astound Broadband LLC	69,000,000
SBE No. 7845	San Carlos Telecom, Inc.	16,060
SBE No. 7852	Telstra Incorporated	3,420,000
SBE No. 7866	Claro Enterprise Solutions, LLC	3,120,000
SBE No. 7871	Verizon Online LLC	18,200
SBE No. 7894	Ponderosa Cablevision	1,850,000
SBE No. 7902	ANPI Business, LLC	31,600
SBE No. 7913	VCOM Solutions, Inc.	172,700
SBE No. 7914	McLeodUSA Telecommunications Services, Inc.	5,530,000
SBE No. 7934	Telecom House Inc.	192,500
SBE No. 7948	Comsat, Inc.	41,100
SBE No. 7953	Openpop.com, Inc.	7,400
SBE No. 7955	Enhanced Communications Network, Inc.	13,300
SBE No. 7956	Telespan Communications, LLC	1,970,000
SBE No. 7959	Airespring, Inc.	2,290,000
SBE No. 7960	CallTower, Inc.	335,000
SBE No. 7985	inContact, Inc.	1,760,000
SBE No. 7988	Global Tel*Link Corporation	22,990,000
SBE No. 7994	Utility Telecom Group, LLC	1,920,000
SBE No. 7997	Edison Carrier Solutions	140,500,000
SBE No. 7999	Purple Communications Inc.	1,430,000
SBE No. 8002	Neutral Tandem - California, LLC	1,540,000
SBE No. 8004	Greenfield Communications, Inc.	28,380
SBE No. 8005	Vodafone US Inc.	1,570,000
SBE No. 8010	A+ Wireless, Inc.	5,800
SBE No. 8015	China Telecom (Americas) Corporation	11,000,000
SBE No. 8029	IPC Network Services, Inc.	18,500
SBE No. 8031	Backbone Communications, Inc.	27,280
SBE No. 8035	Access One, Inc.	20,130
SBE No. 8042	Paxio, Inc.	4,260,000
SBE No. 8046	HyperCube Networks, LLC	96,800
SBE No. 8049	Fusion Cloud Services, LLC	114,000
SBE No. 8051	Inteltrace, Inc.	53,700
SBE No. 8061	Spectrum Advanced Services, LLC	2,040,000
SBE No. 8063	Time Warner Cable Information Services (CA), LLC	7,250,000
SBE No. 8071	Verizon Long Distance LLC	72,900
SBE No. 8076	OPEX Communications, Inc.	9,800
SBE No. 8079	Cal-Ore Communications, Inc.	5,850,000
SBE No. 8080	Ymax Communications Corporation	2,900
SBE No. 8081	Sonic Telecom, LLC	235,100,000
SBE No. 8086	ANPI, LLC	2,000
SBE No. 8089	Conterra Ultra Broadband LLC	14,700,000
SBE No. 8090	Telecommunication Systems, Inc.	620,400

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SBE No. 8091	Roadway Communications, Inc.	4,500
SBE No. 8093	Extenet Systems (California) LLC	256,000,000
SBE No. 8099	Race Telecommunications, LLC	320,800,000
SBE No. 8101	FastBlue Communications, Inc.	34,210
SBE No. 8106	Raw Bandwidth Telecom, Inc.	27,500
SBE No. 8109	Peerless Network of California, LLC	283,000
SBE No. 8112	Mosaic Networx, LLC	9,130
SBE No. 8113	GoDaddy.com	1,300,000
SBE No. 8115	&TV Communications, Inc.	48,400
SBE No. 8116	PC Landing Corp.	9,100,000
SBE No. 8120	TELUS Communications (U.S.) Inc.	69,200
SBE No. 8122	Bandwidth.com CLEC, LLC	1,440,000
SBE No. 8128	Talton Communications, Inc.	4,600
SBE No. 8129	Wide Voice, LLC	7,800
SBE No. 8131	Pacific Lightwave, Inc.	182,500
SBE No. 8133	Bestel USA, Inc.	144,100
SBE No. 8136	Plumas Sierra Telecommunications	35,100,000
SBE No. 8137	SnowCrest Telephone, Inc.	44,110
SBE No. 8139	California Broadband Cooperative, Inc.	17,100,000
SBE No. 8141	CENIC Broadband Initiatives LLC	6,000
SBE No. 8143	GTT Americas, LLC	7,787,500
SBE No. 8144	GC Pivotal, LLC	9,200,000
SBE No. 8146	Splice Technologies, Inc.	55,300
SBE No. 8148	Digital West Networks, Inc.	11,400,000
SBE No. 8151	CVIN, LLC	149,300,000
SBE No. 8153	Advanced Technology Distributors, Inc.	45,800
SBE No. 8154	Network Innovations, Inc.	594,000
SBE No. 8155	Time Warner Cable Business LLC	241,000
SBE No. 8156	Medallion Telecom Inc.	46,400
SBE No. 8158	RCLEC, Inc.	113,000
SBE No. 8160	Vodex Communications Corporation	3,400
SBE No. 8161	Alternative Techs Cooperative, Inc.	78,800
SBE No. 8164	NetFortris Acquisition Co., Inc.	608,000
SBE No. 8167	Inyo Networks, Inc.	2,360,000
SBE No. 8169	Crown Castle Fiber, LLC	1,270,800,000
SBE No. 8171	LIT San Leandro LLC	7,200
SBE No. 8172	Cebridge Telecom CA LLC	203,000
SBE No. 8174	ACN Communications Services, LLC	4,400
SBE No. 8175	Granite Telecommunications, LLC	363,000
SBE No. 8176	Pay Tel Communications, Inc.	16,500
SBE No. 8178	Onvoy, LLC	12,800
SBE No. 8180	Karuk Tribe	87,400
SBE No. 8181	Five9, Inc	32,200,000
SBE No. 8182	Ultimate Internet Access, Inc.	8,270,000

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SBE No. 8184	Digital Transportation Corp.	6,270
SBE No. 8185	Webpass Telecommunications, LLC	1,020,000
SBE No. 8187	Fusion, LLC	580,000
SBE No. 8188	LightSpeed Networks, Inc.	4,800,000
SBE No. 8189	OACYS Technology	2,930,000
SBE No. 8190	Sage Communications, Inc.	7,300
SBE No. 8191	Windstream KDL, Inc.	1,170,000
SBE No. 8193	UniVoip, Inc.	702,000
SBE No. 8194	IT Management Corporation	86,680
SBE No. 8195	Anza Electric Cooperative, Inc.	13,200,000
SBE No. 8198	IFN.com, Inc.	1,210,000
SBE No. 8199	Fireline Network Solutions, Inc.	2,490,000
SBE No. 8200	Magna5 LLC	25,410
SBE No. 8202	California Internet, L.P.	44,330,000
SBE No. 8203	Tekify Fiber, LLC	727,000
SBE No. 8204	Velocity The Greatest Phone Company Ever, Inc.	124,300
SBE No. 8208	Atherton Fiber, LLC	7,722,000
SBE No. 8209	Sun Microwave, Inc.	13,800
SBE No. 8211	Synergem Technologies, Inc	1,840,000
SBE No. 8212	Ridge Communications, Inc.	310,000
SBE No. 8213	Bandwidth IG, LLC	148,600,000
SBE No. 8214	LCB Communications, LLC	602,800
SBE No. 8218	Intermountain Infrastructure Group, LLC	34,100,000
SBE No. 8219	GoTo Communications, Inc.	10,600
SBE No. 8220	CallFire, Inc.	230,000
SBE No. 8222	EcoVate, Inc.	7,920
SBE No. 8224	ExteNet Telecom Solutions, Inc.	1,400,000
SBE No. 8225	American Dark Fiber, LLC	8,040,000
SBE No. 8226	AMCS, LLC	1,570,000
SBE No. 8228	Vero Fiber Networks, LLC	57,900,000
SBE No. 8230	Varcomm Broadband, Inc.	653,000
SBE No. 8231	NGA 911, LLC	2,400,000
SBE No. 8237	Netly Fiber Holdings, LLC	76,300,000
SBE No. 8238	Pacific Wyyerd, LLC	42,900,000
SBE No. 8239	New Horizons Communications Corporation	191,000
SBE No. 8240	Hunter Communications, Inc.	4,870,000
SBE No. 8241	Giggle Fiber, LLC	5,350,000
SBE No. 8242	Surfnets Communications, Inc.	2,596,000
SBE No. 8243	HWCA LP	18,700,000
SBE No. 8244	Cityside Networks, Inc.	11,330
SBE No. 8245	EarthGrid PBC	1,450,000
SBE No. 8246	Nevada County Fiber Inc	259,600

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Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested approval to change values of state-assessed properties discovered on audit as follows:

Neutral Tandem - California, LLC (8002): Audit adjustments of \$1,990,000 Escaped Assessment, \$235,000 Penalty, \$775,500 Assessment In-lieu of Interest, for 2020 to 2023.

MOTION: Mr. Schaefer made a motion to adopt the audit adjustments. The motion was seconded by Mr. Vazquez. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested approval to change values of state-assessed properties discovered on audit as follows:

Webpass Telecommunications, LLC (8185): Audit adjustments of \$3,219,000 Excessive Assessment for 2020 to 2023.

MOTION: Mr. Gaines made a motion to adopt the audit adjustments. The motion was seconded by Ms. Cohen. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

BOARD MEMBER MATTERS

Ms. Cohen made introductory remarks and provided a 2024 progress update of the rebuilding, revitalization, and modernizing of the BOE.

The Board recessed at 3:06 p.m. and reconvened at 3:16 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Mr. Vazquez requested the Board's approval of the Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group (BWG) Minutes and Report from the March 19, 2024, BWG ([Exhibit 5.7](#)).

MOTION: Mr. Vazquez made a motion to approve the Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption BWG meeting minutes and report of March 19, 2024. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

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Ms. Lieber introduced Nicolas Gauthier, Capitol Director, on behalf of Hon. Kelly Seyarto, Senator, California State Senate District 32, who presented SB 964 (Seyarto) *Tax-Defaulted Property Sales*.

Mr. Schaefer made introductory remarks and proposed that the Board pursue a constitutional amendment and/or legislation that would provide for property tax relief when a sexually violent predator is released into a specified area ([Exhibit 5.8](#)).

CLOSING

Members made commemorative comments and closing remarks.

The Board adjourned at 4:02 p.m.

The foregoing minutes are adopted by the Board on June 25, 2024.