



STATE BOARD OF EQUALIZATION  
 PROPERTY TAX DEPARTMENT  
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No. 2022/036

July 27, 2022

TO COUNTY ASSESSORS AND COUNTY AUDITOR–CONTROLLERS:

### LISTING OF STATE ASSESSEES

A listing of 607 companies whose properties are subject to ad valorem tax assessment by the State Board of Equalization (Board) for the lien date 2022 is now available on the Board's website. With the creation of the Board's Open Data Portal, this listing is now available at <https://www.boe.ca.gov/dataportal/>. This portal is intended to provide you with centralized access to the Board's publicly available data in easy-to-use formats. This listing is current as of July 27, 2022.

The State-Assessed Properties Division groups the assessees numerically by industry as follows:

<b>Industry</b>	<b>SBE No.</b>
Gas, Electric, Water and Gas Transmission	100 - 199
Local Exchange Telephone Companies	200 - 399
Pipeline Companies	400 - 499
Railcar Maintenance Facilities	500 - 699
Railroad Companies	800 - 899
Electric Generation Facilities	1100 - 1199
Long Distance Telephone Companies	2000 - 2499
Wireless Telephone Companies	2500 - 3999
Long Distance Telephone Companies	7500 - 8999
Wireless Telephone Companies	D001 - D999
Electric Generation Facilities	E001 - E999
Long Distance Telephone Companies	P001 - P999
Long Distance Telephone Companies	Q001 - Q999
Long Distance Telephone Companies	R001 - R999

The property of these companies is subject to state assessment pursuant to section 19 of Article XIII of the California Constitution and sections 721 and 721.5 of the Revenue and Taxation Code.

The Board assesses to pipeline companies the property necessary for the mechanical functioning of an intercounty pipeline, flume, canal, ditch, or aqueduct. The assessees in this category have an assessee SBE number in the four hundred series (400-499). This category is property specific; the type of business in which the owner engages is not a determining factor. For pipeline assessment, the Board's jurisdiction does not extend to land interests (fee or easement), delivery facilities, or personal property unless the personal property is directly related to the proper mechanical functioning of the pipeline.

For all other Board assessees, jurisdiction is related to the line of business in which the entity engages. The Board assesses the property of regulated railway and telecommunication companies, companies operating private railroad cars on railways in the state, and companies transmitting or selling gas or electricity. For the electric generation industry, the Board assesses the electric generation facilities and only the land necessary for the operation of the facility.

The Board may delegate the assessment authority to a County Assessor for property used but not owned by a state assessee and for which the county-assessed owner is responsible for property taxes. When this delegation is made for personal property that is to be assessed locally, the property is reported on form [BOE-600-B](#), *Schedule of Leased Equipment Which is To Be Reported By Lessor To Local Assessor for Assessment* to the Board's State-Assessed Properties Division. After review, the State-Assessed Properties Division transmits the forms to the appropriate County Assessor for property tax assessment.

The listing of state assessees should be useful when determining whether to assess property at the county level. Any questions regarding specific state-assessed properties or state assessees should be referred to the State-Assessed Properties Division at 1-916-274-3270.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

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