



**STATE BOARD OF EQUALIZATION**

PROPERTY TAX DEPARTMENT

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0061

1-916-274-3270 • FAX 1-916-285-0132

[www.boe.ca.gov](http://www.boe.ca.gov)

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First District, Sacramento

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Second District, San Francisco

ANTONIO VAZQUEZ  
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MIKE SCHAEFER  
Fourth District, San Diego

MALIA M. COHEN  
State Controller

YVETTE M. STOWERS  
Executive Director

February 22, 2023

No. 2023/010

TO COUNTY ASSESSORS:

**REPORT ON 2022 STATE-ASSESSED PROPERTY APPEALS**

The enclosed report shows the impact of the State Board of Equalization's (Board) action on state-assessed property appeals during 2022. This report complies with the periodic report requirement of Revenue and Taxation Code section 744 and lists those assessees whose original Board-adopted value was revised upon appeal, the revised amount, and the counties impacted. It also includes those assessees whose original Board-adopted value was not adjusted on appeal.

If you have any questions about the report or would like to discuss any of these decisions in more detail, please telephone the State-Assessed Properties Division at 1-916-274-3270.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

DY:sb  
Enclosure

## 2022 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 1 Alameda	County 2 Alpine	County 3 Amador	County 4 Butte	County 5 Calaveras
1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00					
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00					
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00				X	
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00					
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00					
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00					
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00					
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00	X			X	
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00	X				
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00					
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X	X	X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00	X		X	X	X

<sup>1</sup> Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

## 2022 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 6 Colusa	County 7 ContraCosta	County 8 DelNorte	County 9 EIDorado	County 10 Fresno
1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00	X				
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					X
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00					X
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00					X
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00	X				
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00					
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00					
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00					X
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X		X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00					
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00		X			X
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00		X			X
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00					
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X		X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00		X	X	X	X

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 11 Glenn	County 12 Humboldt	County 13 Imperial	County 14 Inyo	County 15 Kern
1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00			X	X	X
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00			X	X	X
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00					
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00					
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00					
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00					
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00					X
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					X
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00	X		X		X
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00					X
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00					
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X	X	X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00		X	X		X

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 16 Kings	County 17 Lake	County 18 Lassen	County 19 LosAngeles	County 20 Madera
1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					X
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00	X			X	X
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00	X			X	X
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00					
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00					
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00					
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00					X
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00				X	
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00				X	
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00	X			X	X
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00	X				
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00					
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X	X	X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00	X	X	X	X	X

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1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00					X
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00					
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00					
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00					
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00					
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00					
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X	X	
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00					
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00				X	
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00				X	
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
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16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X	X	X	
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00	X	X	X	X	X

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1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00	X				X
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00	X				X
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00					
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9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00		X	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00					
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					
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13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00					
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00		X			
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00					
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X	X	X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00		X	X	X	X

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1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00			X	X	
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00			X	X	
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00					
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00				X	
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00	X				
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00					
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00					
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00	X		X	X	
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00					
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00			X		
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X	X	X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00	X		X	X	

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 36 SanBernardino	County 37 SanDiego	County 38 SanFrancisco	County 39 SanJoaquin	County 40 SanLuisObispo
1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00	X	X	X		
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00	X	X	X		
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00					
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00				X	
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00					
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9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00	X				
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00	X	X		X	
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00				X	X
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00					
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X	X	X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00	X	X	X	X	X

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 41 SanMateo	County 42 SantaBarbara	County 43 SantaClara	County 44 SantaCruz	County 45 Shasta
1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00		X			
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00		X			
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00					
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7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00					
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00					
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00					
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00	X		X		
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00		X			
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00					
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X	X	X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00	X	X	X	X	X

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## 2022 State-Assessed Property Appeals Report

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1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00					
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00					
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00					
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00			X		
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00					
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00					
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00					
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00	X		X		X
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00					X
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00					
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00		X	X	X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00			X	X	X

<sup>1</sup> Value includes penalty where applicable

EAU = Escaped Assessment Unitary

SAA = State Assessment Allocation

SAU = State Assessment Unitary

## 2022 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 51 Sutter	County 52 Tehama	County 53 Trinity	County 54 Tulare	County 55 Tuolumne
1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00					
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00					
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00				X	X
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00				X	X
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00					
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00					
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00					
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00					
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00					
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00					
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00	X			X	
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00					
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00					
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00					
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X		X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00	X	X		X	

<sup>1</sup> Value includes penalty where applicable

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**2022 State-Assessed Property Appeals Report**

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 56 Ventura	County 57 Yolo	County 58 Yuba
1	SAU22-017	0104	Central Valley Gas Storage LLC	\$33,200,000.00	\$31,100,000.00			
2	SAU22-020	0121	Gill Ranch Storage, LLC	\$23,800,000.00	\$22,500,000.00			
3	EAU22-002	0148	Southern California Edison Company	\$1,130,938.00	\$904,750.00	X		
4	SAU22-006	0148	Southern California Edison Company	\$34,274,700,000.00	\$34,274,700,000.00	X		
5	SAU22-018	0195	Wild Goose Storage, LLC	\$155,800,000.00	\$140,900,000.00			
6	SAU22-019	0198	Lodi Gas Storage, LLC	\$64,300,000.00	\$56,300,000.00			
7	SAU22-002	0235	Foresthill Telephone Co.	\$16,720,000.00	\$15,200,000.00			
8	SAU22-003	0246	Kerman Telephone Co.	\$27,830,000.00	\$25,300,000.00			
9	SAU22-010	0279	Pacific Bell Telephone Company	\$4,844,700,000.00	\$4,534,400,000.00	X	X	X
10	SAU22-016	0402	CALNEV Pipe Line LLC	\$83,000,000.00	\$83,000,000.00			
11	SAU22-004	0409	Torrance Valley Pipeline Company, LLC	\$284,300,000.00	\$255,600,000.00			
12	SAU22-015	0461	SFPP, L.P.	\$419,400,000.00	\$419,400,000.00		X	X
13	SAU22-007	0480	Phillips 66 Pipeline LLC	\$62,700,000.00	\$49,200,000.00			
14	SAU22-011	1103	Dynegy Moss Landing, LLC	\$289,800,000.00	\$289,800,000.00			
15	SAU22-008	1136	Blythe Energy, Inc.	\$124,300,000.00	\$113,000,000.00			
16	SAU22-001	2720	Sprint Spectrum LP	\$185,000,000.00	\$129,300,000.00	X	X	X
17	SAU22-013	7999	Purple Communications Inc.	\$2,552,000.00	\$1,790,000.00	X	X	X

<sup>1</sup> Value includes penalty where applicable  
 EAU = Escaped Assessment Unitary  
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