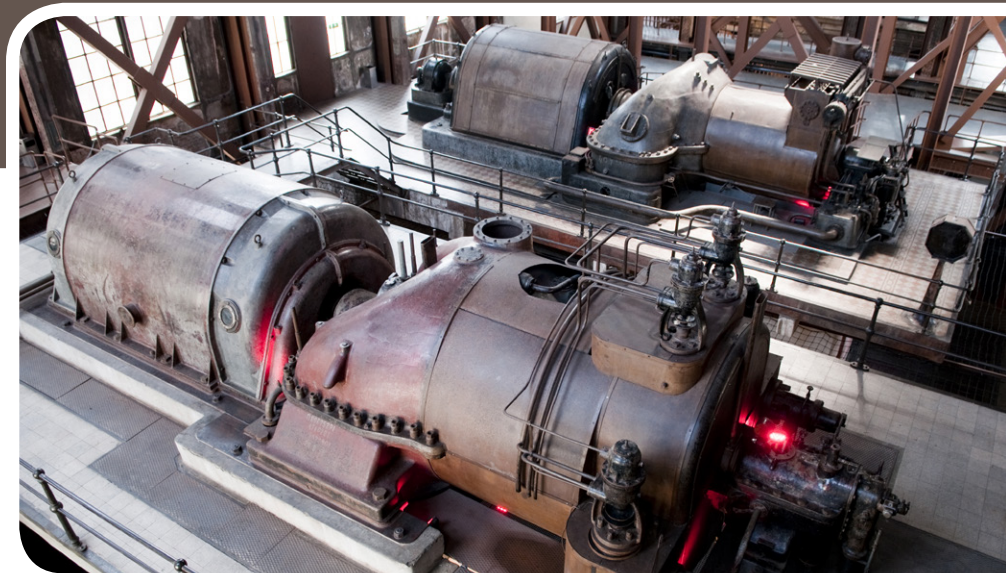


Instructions For Reporting State-Assessed Property

Electric Generation Companies

LIEN DATE 2024



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CALIFORNIA STATE BOARD OF EQUALIZATION

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Foreword

The California State Board of Equalization (BOE) is authorized, under the provisions of [section 19 of Article XIII](#) of the California Constitution to annually assess all property, other than franchises, owned or used by companies that transmit or sell electricity.

Pursuant to this authority, the State Legislature enacted [section 721.5](#) of the Revenue and Taxation Code, (R&T Code), and the BOE approved [Property Tax Rule 905](#), which requires the BOE to assess “every electric generation facility with a generating capacity of 50 megawatts, or more, that is owned or operated by an electric corporation . . .” Unless otherwise stated, all statutory references are to the California R&T Code and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues. These instructions are for the direction of those persons responsible for reporting such property.

If you have any questions regarding the property statement forms or reporting instructions, contact the State-Assessed Properties Division at 1-916-274-3270, and request to be transferred to the Electric Generation Facility industry lead person.

All property statement forms and reporting instructions are available on the BOE website at www.boe.ca.gov/proptaxes/sappcont.htm.

Contents

- I. *Property Statement* 1
 - A. General 1
 - B. Declaration of Costs and Other Related Property Information (BOE-517-EG) 1
 - 1. Statement of Authorization 2
 - 2. Property Statement Schedules 2
 - C. Tangible Property List. 3
 - 1. General 3
 - 2. Leased Properties 4
 - 3. Nonunitary Properties 4
 - D. Statement of Land Changes 4
 - 1. General 4
 - 2. Leased Properties 5
 - 3. Partial Interests 5
 - 4. Land Identification Maps. 5
 - E. Schedule of Intangible Information 6
 - F. Schedule of Leased Equipment. 6
 - G. Miscellaneous Items. 6
 - 1. Foreign Improvement Lists 6
 - 2. Construction Work in Progress 7
 - 3. Book Cost 7
 - 4. Exempt Software 8
 - 5. Tax Rate Areas. 8
- II. *List of Available Publications (Special Instructions)* 9
- III. *Appendices* 9
 - A. List of California Counties 9
 - B. Account Prefixes 10
 - C. Terms and Acronyms 10
 - D. Sample Tangible Property List—Electronic 11

I. Property Statement

A. General

A sworn property statement shall be filed annually with the BOE by each person, corporation, or other entity owning, claiming, possessing, using, controlling, or managing any state-assessed property.

This statement shall consist of:

1. Declaration of Costs and Other Related Property Information
2. Tangible Property List
3. Statement of Land Changes and Land Identification Maps
4. Schedules of Leased Equipment
5. Such other information as is hereinafter directed or as may be from time to time requested by the BOE.

Except as noted below, all parts of the property statement shall be filed not later than *March 1* (Whenever March 1 falls on a Saturday, Sunday, or holiday, a property statement filed on the next following business day will be considered timely pursuant to Revenue and Taxation Code [section 724](#)). When there is nothing to report on a portion of the property statement, the state assessee must submit the appropriate form marked "NONE." Failure to respond to all parts of the Property Statement may subject the assessee to the penalties of [section 830](#) of the Revenue and Taxation Code.

To meet unusual situations, exceptions to the requirements of these instructions may be granted in writing by the Chief of the State-Assessed Properties Division.

The Board, for good cause, may grant extensions as follows:

1. Up to 45 days for parts of the property statement relating to development of unitary value indicators. This includes all financial schedules, the summary control, and any supplemental data requested by the Board. It also includes studies and other voluntary information that the assessee believes affects the value of their property.
2. Up to 30 days for parts of the property statement describing specific operating or nonunitary property. This includes Tangible Property Lists, Statements of Land Changes and Land Identification Maps, and Schedules of Leased Equipment.
3. An additional 15-day extension may be granted for either category above upon the showing of extraordinary circumstances which prevent filing the statement within the first extension.

Supplemental reporting instructions may be issued to individual companies when additional data is needed or to clarify these instructions concerning specific issues.

Portions of the state constitution, Revenue and Taxation Code, and other codes have pertinent information relating to the instructions contained in this publication. Links to Revenue and Taxation Codes, and portions of the State Constitution, pertaining to property tax laws can be found in the Property Taxes Legal Resources section of the BOE website at www.boe.ca.gov.

This publication and all other property statement forms and publications may be obtained from the BOE website at www.boe.ca.gov.

All information provided in the Property Statement declaration is subject to audit.

B. Declaration of Costs and Other Related Property Information (BOE-517-EG)

This property statement must be signed by the owner, a partner of the business, a corporate officer, a duly appointed fiduciary, or an agent. When signed by an agent or employee other than a member of the bar, a certified public accountant, a public accountant, or a duly appointed fiduciary, the assessee's written authorization of the agent or employee to sign the statement on behalf of the assessee must be on file with the State-Assessed Properties Division. The entry on the line "title" should clearly indicate whether or not written authorization is required to be filed with the BOE.

In the case of a corporation, the property statement must be signed by an employee or agent whom the board of directors has designated in writing (other than those excepted above), by name or by title, to sign such statements on behalf of the corporation, or by an officer of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. The name of the corporation should be entered on the line provided.

Sign the property statement in accordance with the requirements listed above. [Property Tax Rule 172](#) provides that statements not properly signed have not been properly submitted.

1. Statement of Authorization

In the cases where a company is assigning an agent or authorized representative other than the owner or a corporate officer to act as agent for Property Tax matters with the BOE, a [BOE-892, Statement of Authorization](#), must be filed with the State-Assessed Properties Division. The filing must be submitted annually in order for the agent or representative's status to remain current.

2. Property Statement Schedules

The following schedules shall be used to show assessee's revenue and expenses, detail of plant costs and production, affiliations and contracts, and such other information as is required on [BOE-517-EG](#), supplied by the State-Assessed Properties Division.

a. Financial Schedules (Schedules A, B, B-1)

- **Schedule A—Revenue and Operating/Maintenance Expenses** should be used to report revenue and expenses for the 12-month period prior to the lien date. A reconciliation statement must be prepared if the Schedule A calendar year Revenue and Expenses is not the same as the most recent annual report to Stockholders, Partners, or Members.
- **Schedule B—Plant Costs** should be used to report plant costs as of the lien date. The costs reported should be the undepreciated original costs (100 percent of actual costs). A reconciliation statement must be prepared if the Schedule B total Fixed Assets are not the same as the most recent annual report to Stockholders, Partners, or Members. Report account numbers used in your company's financial records. If Additions and/or Retirements are reported for Land or Rights-of-Way, Easements, etc., a Statement of Land Changes ([BOE-551](#)) must be filed with the State-Assessed Properties Division.
- **Schedule B-1—Construction Work in Progress as of the lien date**—should be used to report, by category, the cost of work in progress, the metering percentage (if applicable) and the calculated metered cost as of the lien date.

b. Generation Equipment Schedules (Schedule C, C-1, C-2, D, D-1)

- **Schedule C—Plant Description and Other Data** should be used to report plant name, plant type, site size (acres), California Energy Commission (CEC) number; physical location of plant; land, improvements, easements, and rights-of-way. When reporting plant type, choose from Steam, Internal Combustion, Gas Turbine, or Alternative Fuel. If Alternative Fuel, specify which alternative fuel.
- **Schedule C-1—Monthly Plant Electric Generation, Sales and Fuel Usage Data** should be used to report monthly plant data (January through December) for the calendar year prior to the lien date. Any discrepancy between this schedule and the quarterly CEC 1304 reports to CEC must be explained in detail.
- **Schedule C-2—Bilateral Contract Information** should be used to report bilateral contract data including sales contract data, and CEC customer classification code.
- **Schedule D—Power Unit Data** should be used to report certain specified power unit data for all power units within the plant. Prime Mover Type should be one of the following:

FC	Fuel Cell	PS	Hydraulic Turbine—Reversible (Pump Storage)
GT	Combustion (Gas) Turbine	ST	Steam Turbine
HY	Hydraulic Turbine	OT	Other (<i>Specify</i>)
IC	Internal Combustion Diesel, Piston Engine		
MT	Micro Turbine		

“Operating Status” should be as of the lien date and should be one of the following:

Cold Stand-by	Operating
Indefinite Shut Down	Out-of-Service
Maintenance	Retired
On Test	Stand-by

Please complete the section at the bottom of Schedule D pertaining to scheduled major maintenance (see lines 31-32 and 33-38). These amounts should agree to and/or reconcile with amounts reported per Schedule H.

- **Schedule D-1—Additional Power Unit Data** should be used to report certain specified power unit data for all power units within the plant for the calendar year. If there is a “yes” answer for either question 1 or 2, submit a description on a separate attachment. This schedule should be left blank if there are no changes from Power Unit Data that was reported the prior year.
- c. **Schedule E—Generation and Other Equipment Located at Non-Owned Sites** should be used to report assets owned that are physically located on sites owned by others. Report tangible property that is not reported on Schedule B. Report undepreciated original cost (100 percent of actual cost).
- d. **Schedule F—Land, Improvements and Personal Property Located at Owned Sites (Outside the Plant)** should be used to report property owned that is physically located outside the electric generation plant and is not part of the plant operations.
- e. **Schedule G—Statement of Affiliations and Contracts** should be used to report assessee’s ownership; affiliation with regard to the purchase of fuel, the sale of electricity; the changes in the structure, ownership and/or control of the company.
- f. **Schedule H—Operating Cash Flow Projections** should be used to report projected operating revenues and expenses for the remaining service life of the plant. Provide an explanation of any material differences between Schedule H and the company’s Operating Budget.

C. Tangible Property List (TPL)

1. General

All state assessed property (owned or used) in California except licensed motor vehicles, other exempt property and land shall be listed on the Tangible Property List (TPL). The TPL must be filed using the electronic format described below.

Electronic TPL Filing Format—An electronic TPL may be filed by email or on a compact disc. TPLs filed by email should be submitted to TPL@boe.ca.gov. In order to facilitate an acceptable electronic filing, please request an electronic TPL template and instructions from the State-Assessed Properties Division. The template is in an Excel spreadsheet format and it contains detailed instructions. A hardcopy printout of the TPL must be included with the property statement to constitute a proper filing. See Appendix D— *Tangible Property List* for an example of the printed file. Once an acceptable electronic TPL has been filed with the State-Assessed Properties Division, that electronic template may be used to file an acceptable TPL in succeeding years.

The TPL shall accurately describe the property as it exists at 12:01 a.m. on the first day of January. Each entry on the TPL must include the following data elements:

- a. **Assessee Name**—Each TPL page shall be completed with the name of your business entity.
- b. **SBE Number**—Each TPL item shall be completed with your SBE assigned assessee number.
- c. **County Number**—Each TPL item shall be completed with the numerical equivalent for county name. A list of county names and county numbers is provided in Appendix A.
- d. **Identification Number**—Each TPL item should be assigned an identification number 1 to 6 digits that is unique in each county. The same item located in the same county reported in subsequent years should use the same identification number.
- e. **Description**—41 spaces are available to describe each item. A nonoperating improvement must be described by identifying the SBE land parcel on which it is situated.
- f. **Tax Rate Area**—All property shall be reported in the specific Tax Rate Area where such property is located. See section G, item 5 for an explanation of Tax Rate Areas.
- g. **TPL Item**—TPL items shall be numbered consecutively beginning with item one (1) to the end of each County.
- h. **Account Prefix**—The account prefix should be one that was selected from the table shown in Appendix B.
- i. **Account Number**—Account numbers shall be those established by your regulating authority (CPUC, FCC, etc.) using the format (9999.99).
- j. **Amount**—Original cost (100 percent of acquisition cost without depreciation) shall be reported for each item listed. Include all costs required to place the property in service. For self-constructed property, impute an amount for items of cost not directly incurred. All costs should be expressed in whole dollars. Leased property should be listed on the TPL with no dollar amounts shown.

2. Leased Properties

Leased properties, excluding licensed motor vehicles, other exempt property, and land reported to the Board for assessment must be included in the TPL. No costs or account numbers need be associated with leased properties. See Appendix D for Sample TPL item 6.

3. Nonunitary Properties

All properties carried on the books of the assessee in nonoperating accounts or classified by the State-Assessed Properties Division as nonoperating or nonunitary property the prior year, should be reported on the Tangible Property List (TPL). The TPL form will not be included in your Property Statement packet. Contact the State-Assessed Properties Division by phone to receive step by step instructions for reporting nonoperating property on the TPL. Nonoperating property must also be reported in the specific Tax Rate Area where such nonoperating property is located. See section G, item 5 for an explanation of Tax Rates.

D. Statement of Land Changes

All land owned or used by state assessees (including gas transmission companies), other than land associated with intercounty pipelines, must be reported to the Board. The term “used by” includes properties leased by your company from a private party or governmental entity. The BOE may delegate assessment responsibility to local assessors when state assessees use only a part of a leased property and the taxes are paid by the local assessee. The owned or used criteria would include all land necessary for the operation of an electric generation facility. It may include the electric plant site, any right-of-way or easement parcels used for tower lines, water lines, waste removal lines, natural gas lines, private roads, or the use of ocean water for cooling purposes.

1. General

The [BOE-551](#), *Statement of Land Changes (SLC)*, is a multi-purpose form used to notify the State-Assessed Properties Division of any land purchases, land sales, and change in lease arrangements since the prior January 1 (lien date). The SLC must be filed with the property statement, or upon acquisition or disposal of land.

The SLC must be filled out in its entirety with all relevant data corresponding to the transaction shown in the appropriate spaces on the form. If the form is not completed correctly the preparer should expect a phone call or email from a Board representative for further information.

All new state assessees must provide the following for all real property (land and improvements) owned or used by the assessee:

- a. Completed SLC BOE-551.
- b. One copy of all real property acquisition agreements.
- c. One copy of all real property lease agreements.
- d. Two copies of Land Identification Maps as discussed below. Blueprints of project land may be a suitable alternative. Please contact the State-Assessed Properties Division for assistance.

2. Leased Properties

In the case of a new lease of privately owned land (leased) or publicly owned land (possessory interest), a description of the terms of the lease shall be given, including the amount of the current rental, the term of the lease, and renewal options, if any. Any improvements being leased shall be itemized. A copy of the building plan should be included for newly leased structures.

Whenever there is a renewal of a lease, a new SLC shall be filed with the State-Assessed Properties Division. A brief description of the terms of the renewal shall be given, including the amount of the rental and the new expiration date. The SLC should be clearly marked "Lease Renewal."

If one state assessee (sublessee) leases property from another state assessee, the sublessee shall report the leased property on a SLC. The property will not be assessed to the sublessee.

A ground lease for a portion of a legal parcel (partial lease) for facilities such as cellular telephone sites, microwave sites, repeater sites, substation, etc., shall be reported.

A lease of a portion of office or commercial space within an existing building, roof-top space for communications equipment, or vault space within an existing privately owned communications facility should not be reported. State assessee owned or used equipment at this location should be included in the Property Statement.

3. Partial Interests

The following variations are applicable to particular kinds of partial interests in land:

- a. In listing an undivided interest in a parcel, the total area of the parcel shall be shown together with the nature and extent of the assessee's interest, and the names of the other owners.
- b. In listing a special interest in a parcel, such as oil rights only, or a full interest except for oil rights, the nature and extent of the interest shall be shown.
- c. In listing water rights, descriptions shall include the name of the granting agency, the tax situs, the quantity of water use allowed by the water right, the use to which the water will be put, and any other information deemed necessary. The Land Identification Map and parcel number shall be shown if the situs is at a parcel.
- d. In listing miscellaneous rights in land not covered above, the rights shall be fully described.

4. Land Identification Maps

Land Identification Maps shall be reported in duplicate for new parcels being reported for the first time this year. Each map shall clearly show the following:

- Parcel dimensions.
- Arrow pointing to the north direction.
- Official recognized reference points such as: section, township and range lines, street or road names, or assessor's parcel number.
- Scale of map (for example, 1 inch=100 feet). This will allow staff to verify the size of the parcel.

Each parcel on a map shall be assigned a map and parcel number by the assessee as outlined below. The SBE parcel number shall be unique and used only once in a county. The following is an example of the four-part numbering system required by the BOE:

- 1100-34-06 Parcel 01.
- 1100 represents the unique assessee number assigned to your company by the State-Assessed Properties Division.
- 34 represents the county number for Sacramento County. There are 58 counties in California with a unique county number assigned by the State-Assessed Properties Division. Please refer to Appendix A, *Listing of California Counties*, to determine the correct county number.
- 06 represents the map number assigned by you.
- 01 represents the parcel number assigned by you.

For state assessee reporting for the first time, please use the following numbering sequence:

The first parcel should be as follows: 1100-34-01 Parcel 01

The second parcel should be as follows: 1100-34-02 Parcel 01

Note: If a parcel is located in two or more Tax Rate Areas, the parcel must be split into two or more parcels. (Refer to the Tax Rate Area at the end of this booklet for additional information.)

Please contact the State-Assessed Properties Division at 1-916-274-3270 if you require assistance.

E. Schedule of Intangible Information

The [BOE-529-I](#), *Schedule of Intangible Information*, shall be used to declare intangibles. If intangibles are declared, they should be itemized and include a corresponding value. The basis of each value should also be described on the form.

If no intangibles are declared, check the box titled **No Reportable Intangibles**, or mark the “**N/A**” box on the front of the [BOE-517-EG](#) indicating nothing to be reported.

Do not include any reportable intangibles on Schedule H.

F. Schedule of Leased Equipment

Personal property or equipment in the possession of the assessee which is rented or leased is to be reported on [BOE-600-A](#) or [BOE-600-B](#). All equipment which the state assessee (lessee) is obligated by the terms of the lease to report for ad valorem tax purposes shall be listed on BOE-600-A. Equipment for which there is not a written understanding between the state assessee and the lessor as to which one is to report the property for assessment shall also be included on BOE-600-A. Property leased from an entity described in Revenue and Taxation Code section 235 (financial corporation) must be reported on BOE-600-A notwithstanding the terms of the lease with respect to payment of the property taxes. *All equipment listed on BOE-600-A is also to be included in the Tangible Property List.*

All equipment which, either by the terms of the lease or by a written understanding between the state assessee and the lessor, the lessor is to report to the local assessor for assessment to the lessor on BOE-600-B and shall NOT be included in the Tangible Property List. BOE-600-A and BOE-600-B for reporting leased personal property or equipment may be obtained from the State-Assessed Properties Division. Additional instructions are printed on the reverse side of each form.

G. Miscellaneous Items

1. Foreign Improvement Lists

Each state assessee shall annually file a statement attesting to the separate ownership of improvements located on land owned by the assessee, with the assessor of each county where such property is located, and shall furnish a copy of the statement to the State-Assessed Properties Division.

2. Construction Work in Progress

Construction Work in Progress (CWIP) should be reported on Schedule B-1 as follows:

- a. **Preliminary engineering costs as part of taxable CWIP**—Preliminary engineering costs are those costs incurred prior to the commencement of a construction project such as feasibility studies, architectural drawings, and engineering studies. Preliminary engineering costs may also include architectural and engineering costs incurred during the construction phase of the project, providing they relate to the overall project rather than to the portion of the project currently being constructed. These costs should be metered in as part of taxable CWIP based on the percentage of completion as of January 1. Ideally, this completion percentage should be based on an engineering estimate. However, if an engineering estimate is not obtainable, a completion percentage based on the incurred costs of construction including overhead to January 1, divided by the estimated total costs for the project will be accepted.
- b. **Overhead costs as part of taxable CWIP**—The reported amount for CWIP should include the proper loading for overhead costs. Overhead costs are indirect labor, injuries and damages, taxes, general and administrative expenses, and overhead loading such as Allowance for Funds Used During Construction (AFUDC). The reported CWIP for California is considered to be properly loaded with its respective amount of taxable overhead costs when:
 - (1) The taxable overhead costs are traceable to the taxable property; or
 - (2) The taxable CWIP is loaded with its proportionate share of overhead costs based on the percentage of the job's incurred taxable costs including the metered in preliminary engineering costs to the total expenditures as of the lien date. This percentage is expressed as:
Taxable costs to date before overhead loading¹
- c. **CWIP should be reported in two categories:**
 - (1) CWIP representing construction of new facilities.
 - (2) CWIP representing replacement of existing facilities.

If precise dollar amounts for the two categories of CWIP are not available, percentages may be reported with an explanation of how the percentages were derived.

- d. **CWIP should be reported on the TPL.**

3. Book Cost

The book cost of an asset should include all the capitalized costs of placing an asset into service. These costs include but are not limited to:

- a. Purchase price.
- b. Sales and use taxes.
- c. Transportation charges.
- d. Installation charges.
- e. Construction period finance charges.
- f. Construction period opportunity costs.
- g. Engineering and design costs.

If the book cost being reported does not include these capitalized costs or other capitalized costs that were incurred in order to place assets into service, report such costs on a separate schedule.

If any of the costs referred to above are being expensed, report such costs on a separate schedule.

¹Taxable costs to date, less nontaxable preliminary engineering and less any other nontaxables such as prepayments for out-of-state equipment.

Self-constructed equipment and buildings:

The book cost of self-constructed equipment and buildings should include all the costs referred to above. The book cost should be the cost that an unrelated party, bearing the full economic burden, would charge to place an asset into service on a turnkey basis. If any of these costs were not incurred as a cash expenditure, impute an economic (prevailing rate at the time of construction) dollar amount and report such amounts on a separate schedule.

4. Exempt Software

Pursuant to Revenue and Taxation Code [section 995](#), storage media for computer programs, such as hard drives, shall be valued for property tax purposes as if there were no computer programs on such media other than basic operational programs. In other words, computer programs other than basic operational programs are not subject to property tax. Revenue and Taxation Code [section 995.2](#) defines the term “basic operational program.” All software programs not considered “basic operational programs” may be referred to as “exempt software programs” or “nontaxable programs.” It is the assessee’s responsibility to identify and remove all exempt software program costs from taxable accounts and report these costs separately to the BOE on the Schedule B and Summary Control portions of the Property Statement.

All reported costs of exempt software programs are subject to audit. In support of an assessee’s claimed software exemption, [Property Tax Rule 152 \(f\)](#) states, “A person claiming that a single-price sale or lease includes charges for nontaxable programs and services should be required to identify the nontaxable property and services and supply sale prices, costs or other information that will enable the assessor to make an informed judgment concerning the proper value to be ascribed to taxable and nontaxable components of the contract.” *Other information* can include, but is not limited to, a detailed study from the manufacturer of the equipment. [Property Tax Rule 152 \(e\)](#) also states, in part, “the assessor, lacking evidence to the contrary, may regard the total amount charged as indicative of the value of taxable tangible property.”

5. Tax Rate Areas

Each county in California is divided into taxing districts, or a combination of taxing districts called Tax Rate Areas. Geographic boundaries form the Tax Rate Area within a county and are assigned a unique Tax Rate Area number used in that county. The Tax Area Services Section (TASS) maintains the boundaries of all Tax Rate Areas and assigns the Tax Rate Area number. The purpose of the Tax Rate Area is to help the local counties to determine the property tax amount by applying a specific Tax Rate, corresponding to the Tax Rate Area where the property is located, to the assessed value of that property.

Tax Rate Area maps are available for download on the BOE website. Information regarding the Tax Rate Area number for a specific location can be obtained from the Tax Area Services Section. Any questions or requests should be directed to Tax Area Services Section, PO Box 942879, Sacramento, California 94279-0059, or by telephone at 1-916-274-3250, or email at tass@boe.ca.gov.

II. List of Available Publications

- 67EG *Electric Generation Companies*
- 67GE *Gas, Electric and Gas Transmission Companies*
- 67LE *Telephone Companies—Local Exchange Carriers*
- 67PL *Intercounty Pipelines and Watercourses*
- 67RF *Railcar Maintenance Facilities*
- 67RR *Railroad Companies*
- 67TC *Telecommunication Carriers*
- 67TR *Telecommunication Resellers*
- 67WT *Wireless Telephone and Radio Common Carriers*

Copies of the above listed publications may be obtained by writing to:

California State Board of Equalization
 State-Assessed Properties Division, MIC:61
 PO Box 942879
 Sacramento, CA 94279-0061

Or by logging onto the BOE website at www.boe.ca.gov.

III. Appendices

Appendix A. List of California Counties

COUNTY NUMBER	COUNTY NAME
1	ALAMEDA
2	ALPINE
3	AMADOR
4	BUTTE
5	CALAVERAS
6	COLUSA
7	CONTRA COSTA
8	DEL NORTE
9	EL DORADO
10	FRESNO
11	GLENN
12	HUMBOLDT
13	IMPERIAL
14	INYO
15	KERN
16	KINGS
17	LAKE
18	LASSEN
19	LOS ANGELES
20	MADERA

COUNTY NUMBER	COUNTY NAME
21	MARIN
22	MARIPOSA
23	MENDOCINO
24	MERCED
25	MODOC
26	MONO
27	MONTEREY
28	NAPA
29	NEVADA
30	ORANGE
31	PLACER
32	PLUMAS
33	RIVERSIDE
34	SACRAMENTO
35	SAN BENITO
36	SAN BERNARDINO
37	SAN DIEGO
38	SAN FRANCISCO
39	SAN JOAQUIN
40	SAN LUIS OBISPO

COUNTY NUMBER	COUNTY NAME
41	SAN MATEO
42	SANTA BARBARA
43	SANTA CLARA
44	SANTA CRUZ
45	SHASTA
46	SIERRA
47	SISKIYOU
48	SOLANO
49	SONOMA
50	STANISLAUS
51	SUTTER
52	TEHAMA
53	TRINITY
54	TULARE
55	TUOLUMNE
56	VENTURA
57	YOLO
58	YUBA

Appendix B. Account Prefixes

C	Common
D	Private Rail Cars
E	Electric
G	Gas
M	Radio Common Carriers
P	Pipelines
S	Steam
T	Competitive Local Exchange Carriers
T	Competitive Access Providers
T	Interexchange Resellers
T	Interexchange Telephone
T	Local Exchange Telephone
T	Long Distance Telephone
T	Wireless Resellers
T	Wireless Telephone
R	Railroad
W	Water

Appendix C. Terms and Acronyms

Bilateral Contract—A direct contract between the power producer and a user or broker outside of a centralized power pool or power exchange.

Capacity Factor—The ratio of the total energy generated by a generating unit for a specified period to the maximum possible energy it could have generated if operated at the maximum capacity rating for the same specified period, expressed as a percent.

CEC—California Energy Commission.

CEC Capacity Rating—Generator unit capacity rating determined by the California Energy Commission.

CEC Customer Classification Code—SIC or NAICS coding used in reporting on CEC Form 1304.

CEC ID No.—The CEC code assigned to a power plant when it is initially reported to the CEC on Form 1304.

EBITDA—Earnings before interest, taxes, depreciation, and amortization.

Electricity Sold—Sales of electricity in megawatt hours.

Fuel Burned or Used—Physical quantity of fuel consumption in thousand cubic feet.

Gross Generation—Total output of a plant or generator in megawatt hours.

NAICS—North American Industry Classification System.

Net Generation—Gross generation less plant use by auxiliary equipment (or parasitic loss).

Operating Status—The status of a generating unit. The status should be one of the eight operating status classifications established by the CEC.

Plant Type—See Prime Mover Type.

Power Unit Identification No.—The unique identification code of a generator unit within a power plant as assigned by the plant owner/operator.

Prime Mover Type—The engine or turbine type that drives an electric generator that converts energy to electricity. The prime mover type should be described using the two-digit alphabetic code established by the CEC.

Sales Revenue—Total electricity sold expressed in U.S. dollars.

SIC—Standard Industrial Code.

Total Available Percentage—The total number of hours a generating unit is capable of providing service during an entire year, whether or not the unit was actually in service, divided by 8,760 hours (expressed as a percentage).

Appendix D. Sample Tangible Property List—Electronic

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

1 of 1

Joe's Electric Generation Company

TANGIBLE PROPERTY LIST

SBE Number	County Number	Ident. Number	Description	TRA	Item	Amount	Account Prefix	Account Number
1199	30	1	Building, Villa Park, Map 0229-30-003	08101300	1	190,000	E	311
1199	30	8	Distribution Sub. Station Eq., Villa Park	01702000	2	2,140,000	E	362
1199	30	2	Misc. Lab Equipment, Villa Park	00200300	3	115,000	E	395
1199	30	51	Transmission Sub. Eq., Villa Park	00104200	4	3,920,000	E	353
1199	30	52	Construction Work in Prog., Villa Park	08101300	5	1,500,000	E	107
1199	30	53	Imp. on Map 0100-30-004 par 3 LSD	02608800	6		E	
30 Total						6,365,000		
Grand Total						6,365,000		