

Instructions For Reporting State-Assessed Property

Gas, Electric and Gas Transmission 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 required, under the provisions of [section 19](#) of Article XIII of the Constitution, to assess annually all property, other than franchises, owned or used by gas companies and electric companies. 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 Gas, Electric, and Gas Transmission lead person.

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

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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. Summary Control
4. Statement of Land Changes and Land Identification Maps
5. Schedules of Leased Equipment
6. Such other information as is hereinafter directed or as may be from time to time requested by the Board

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. These supplemental instructions will be mailed at least 20 days prior to the extended reporting deadline.

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.

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

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

This property statement must be signed by the owner or partner of the business, 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 should 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. [Title 18, section 172](#) of the California Code of Regulations 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. Financial Schedules

These schedules shall be used to show the taxpayer's balance sheet, income and expense statement, and such other information as is required on forms (BOE-517 and applicable inserts) supplied by the State-Assessed Properties Division.

- a. Financial Schedules A to E shall be used to show the taxpayer's balance sheet, income and expense statement, and such other information as is required on [BOE-517-GE](#) (for gas, electric, and water utilities) or [BOE-517-GT](#) (for gas transmission utilities) supplied by the State-Assessed Properties Division.

Cost Detail of Depreciable Property (Schedule B-1) shall be filed as of the lien date. Interstate companies shall prepare a separate Schedule B-1 for California and for Total System depreciable property. **Gas Transmission** assesses shall convert their FERC account numbers to Cost Detail Groups according to the instructions on page seven of BOE-517-GT. The prior year's Schedule R may be substituted for Schedule B-1, for companies which are required to submit a Schedule R. Electronic filings for Schedule B-1 will be accepted. For information and instructions to file electronic Schedule B-1, contact the State-Assessed Properties Division.

Schedule E—For gas and electric companies with nuclear generating plants, hydroelectric generating plants, or **large** steam generating plants, supporting schedules segregating accumulated deferred income taxes for transmission and distribution plants, and each type of generating plants are required. For information and instructions on whether a specific gas and electric company is required to file supporting schedules, please contact the State-Assessed Properties Division.

- b. In addition to Financial Schedules A to F, **Gas Transmission** assesses shall complete Schedule G and Schedule H of BOE-517-GT to report statistics for Pipeline MCF in Gas Received and Delivered and Pipeline MCF Miles, respectively. As well as Schedule I to report Construction Work in Progress (CWIP) for California New and Replacement construction and system (all states) new and replacement CWIP.

C. Tangible Property List

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 C—Sample Electronic Tangible Property List Data 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 listing of county names and county numbers is provided in Appendix B.
- 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**—The general county-wide Tax Rate Area 000 001 00 for unitary property should be listed first. All property carried on the books of the assessee in nonoperating accounts, or classified by the State-Assessed Properties Division as nonoperating property in the prior year shall be reported in the specific Tax Rate Area where such property is located. See section M, item 6 for an explanation of Tax Rate Areas.
- g. **TPL Item**—TPL items shall be numbered consecutively beginning with item 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 A.
- 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 BOE for assessment must be included in the TPL. No costs or account numbers need to be associated with leased properties. See Appendix C for Sample TPL item 6. Leased properties should be reported in the county wide Tax Rate Area 000 001 00.

3. Nonunitary Property

All property 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 an electronic copy of the form and 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 M, item 6 for an explanation of Tax Rate Areas.

D. Qualified Electric Utility Property (Qualified Property)

A [BOE-533-EC](#), *Electric Company—TPL Supplement (Section 100.95 Qualified Property)*, should be submitted annually to report qualified electric utility property placed in service during the prior calendar year and any other qualified property not previously reported. Land should be reported on the [BOE-551](#), *Statement of Land Changes*.

“Qualified property” means all plant and associated equipment, including substation facilities and fee-owned land and easements, placed in service by the public utility on or after January 1, 2007, and related to the following:

1. Electrical substation facilities that meet either of the following conditions:
 - a. The high-side voltage of the facility's transformer is 50,000 volts or more.
 - b. The substation facilities are operated at 50,000 volts or more.
2. Electric generation facilities that have a nameplate generating capacity of 50 megawatts or more.
3. Electrical transmission line facilities of 200,000 volts or more.

"Qualified property" **does not include** either of the following:

1. Additions, modifications, reconductoring, or equivalent replacements to the plant and associated equipment made after the plant and associated equipment are placed in service.
2. Property that is subject to subdivision (k) of section 100.

E. Summary Control

This statement, shall show a summary by accounts of:

1. Costs reported on the Tangible Property List.
2. Cost of land.
3. Cost of licensed vehicles.
4. Cost in overhead accounts if not spread over other accounts.
5. Other costs.
6. Accrued depreciation of nonoperating property, other plant and equipment, and licensed motor vehicles.

The Summary Control statement shall be reconciled with the assessee's records as of December 31 of the year immediately preceding the lien date. The *Grand Total* in the Tangible Property List Items column must agree with the totals on the TPL.

The following subsections show the form in which the Summary Control shall be prepared and provides an example of the format to be used for the following types of properties: (1) gas properties, (2) electric properties, (3) water properties, (4) steam heat properties, and (5) gas transmission properties.

1. Summary Control—Gas Properties

The following tabulation shows the form in which the Summary Control shall be prepared. The accounts listed are those prescribed by the Federal Energy Regulatory Commission for Natural Gas Companies. The x's opposite the accounts indicate the segregation of the amounts carried therein to the classes shown in the column headings. The following tabulation is an example that illustrates the format to be used.

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OVER-HEADS	OTHER COSTS	TOTAL
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INTANGIBLE PLANT

301	Organization					x	x
302	Franchises and consents					x	x
303	Miscellaneous intangible plant					x	x

MANUFACTURED GAS PRODUCTION PLANT

304	Land and land rights		x				x
305	Structures and improvements	x					x
306	Boiler plant equipment	x					x
307	Other power equipment	x					x
308	Coke ovens	x					x
309	Producer gas equipment	x					x
310	Water gas generating equipment	x					x
311	Liquefied petroleum gas equipment	x					x
312	Oil gas generating equipment	x					x
313	General equipment—other processes	x					x
314	Coal, coke, and ash handling equipment	x					x
315	Catalytic cracking equipment	x					x
316	Other reforming equipment	x					x
317	Purification equipment	x					x
318	Residual refining equipment	x					x
319	Gas remixing equipment	x					x
320	Other equipment	x					x

NATURAL GAS PRODUCT AND GATHERING PLANT

325.1	Producing lands		x				x
325.2	Producing leaseholds		x				x
325.3	Gas rights		x				x
325.4	Rights-of-way		x				x
325.5	Other land and land rights		x				x
326	Gas well structures	x					x
327	Field compressor station structures	x					x
328	Field measuring and regulating station structures	x					x
329	Other structures	x					x
330	Producing gas wells— Construction	x					x
331	Producing gas wells— Equipment	x					x
332	Field lines	x					x
333	Field compressor station equipment	x					x
334	Field measuring and regulating station equipment	x					x
335	Drilling and cleaning equipment	x					x
336	Purification equipment	x					x
337	Other equipment	x					x

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OVER-HEADS	OTHER COSTS	TOTAL
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PRODUCTION EXTRACTION PLANT

340	Land and land rights		x				x
341	Structures and improvements	x					x
342	Extraction and refining equipment	x					x
343	Pipelines	x					x
344	Extracted production storage equipment	x					x
345	Compressor equipment	x					x
346	Gas measuring and regulation equipment	x					x
347	Other equipment	x					x

NATURAL GAS STORAGE PLANT

350.1	Land		x				x
350.2	Rights-of-way					x	x
351	Structures and improvements	x					x
352	Wells	x					x
352.1	Storage leaseholds and rights		x				x
352.2	Reservoirs	x					x
352.3	Non-recoverable natural gas		x				x
353	Lines	x					x
354	Compressor station equipment	x					x
355	Measuring and regulating equipment	x					x
356	Purification equipment	x					x
357	Other equipment	x					x

OTHER STORAGE PLANT

360	Land and land rights		x				x
361	Structures and improvements	x					x
362	Gas holders	x					x
363	Purification equipment	x					x
363.1	Liquefaction equipment	x					x
363.2	Vaporizing equipment	x					x
363.3	Compressor equipment	x					x
363.4	Measurer and regulation equipment	x					x
363.5	Other equipment	x					x

BASE LOAD LIQUID NATURAL GAS TERM AND PROCESSING PLANT

364.1	Land and land rights		x				x
364.2	Structures and improvements	x					x
364.3	LNG processing terminal equipment	x					x
364.4	LNG transportation equipment	x		x			x
364.5	Measuring and regulating equipment	x					x
374.6	Compressor station equipment	x					x
364.7	Communication equipment	x					x
364.8	Other equipment	x					x

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OVER-HEADS	OTHER COSTS	TOTAL
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TRANSMISSION PLANT

365.1	Land and land rights		x				x
365.2	Rights-of-way					x	x
366	Structures and improvements	x					x
367	Mains	x					x
368	Compressor station equipment	x					x
369	Measuring and regulation equipment	x					x
370	Communication equipment	x					x
371	Other equipment	x					x

DISTRIBUTION PLANT

374	Land and land rights		x				x
375	Structures and improvements	x					x
376	Mains	x					x
377	Compressor station equipment	x					x
378	Measuring and regulation station equipment—general	x					x
379	Measuring and regulation station equipment—city gate	x					x
380	Services	x					x
381	Meters	x					x
382	Meter installations	x					x
383	House regulators	x					x
384	House regulators installations	x					x
385	Industrial measuring and regulation station equipment	x					x
386	Other property on customers' premises	x					x
387	Other equipment	x					x

GENERAL PLANT

389	Land and land rights		x				x
390	Structures and improvements	x					x
391	Office furniture and equipment	x					x
392	Transportation equipment	x		x			x
393	Stores equipment	x					x
394	Tools, shop, and garage equipment						
395	Laboratory equipment	x					x
396	Power-operated equipment	x					x
397	Communication equipment	x					x
398	Miscellaneous equipment	x					x
399	Other tangible property	x					x
SUBTOTAL		x	x	x		x	x

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OVER-HEADS	OTHER COSTS	TOTAL
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GENERAL PLANT (CONT'D.)

102	Gas plant purchased or sold					x	x
103	Gas plant in process of reclassification	x	x	x		x	x
104	Gas plant leased to others	x	x	x			x
105	Gas plant held for future use	x	x				x
106	Completed construction not classified	x	x	x	x	x	x
107	Construction work in progress	x	x	x	x	x	x
114	Gas plant acquisition adjustment					x	x
116	Other gas plant adjustment					x	x
117	Gas stored U.G. noncurrent		x				x
118	Other utility plant	x	x	x		x	x
121	Nonutility property	x	x				
—	Gas in mains and holders					x	x
—	Retired property still in place	x					x
—	Possessory interest	x	x				x
—	Aircraft	x					x

MATERIAL AND SUPPLIES

151	Fuel stock	x					x
152	Fuel stock expenses—undistributed				x		x
153	Residual and extraction products	x					x
154	Plant materials and operating supplies	x					x
155	Merchandise	x				x	x
156	Other materials and supplies	x					x
163	Stores expense—undistributed				x		x
164.1	Gas stored U.G.—current					x	x
164.2	Liquefied natural gas stored					x	x
164.3	Liquefied natural gas held for processing					x	x
—	Retired property still in place						x
GRAND TOTAL		x	x	x	x	x	x

Assessee Name _____ SBE NO. _____

SUMMARY CONTROL YEAR ENDING JANUARY 1, _____

ACCT. NO.	DESCRIPTION	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OTHER COST	TOTAL
Intangible Plant						
301	Organization					\$ _____
302	Franchises					\$ _____
Storage Plant						
306	Land					_____
361	Structures					_____
362	Gas Holders					_____
Distribution Plant						
376	Mains					_____
380	Services					_____
381	Meters					_____
387	Other Equipment					_____
General Plant						
389	Land					_____
390	Structures					_____
391	Office Furniture					_____
392	Transportation Equipment					_____
394	Tools, Shop Equipment					_____
Subtotal						
107	Construction Work in Progress					_____
	a. New Facilities					_____
	b. Replacement Facilities					_____
121	Nonutility Property					_____
	Gas in Holder					_____
154	Materials and Supplies					_____
Grand Total		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Depreciation Reserve						
Licensed Vehicles						
Other Plant and Equipment						
Non-operative Property						

2. Summary Control—Electric Properties

The following tabulation shows the form in which the Summary Control shall be prepared. The accounts Listed are those prescribed by the Federal Energy Regulatory Commission for Public Utilities and Licensees. The x's opposite the accounts indicate the segregation of the amounts carried therein to the classes shown in the column headings. Following the tabulation is an example that illustrates the format to be used.

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OVER-HEADS	OTHER COSTS	TOTAL
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INTANGIBLE PLANT

301	Organization					x	x
302	Franchise and consents					x	x
303	Miscellaneous intangible plant					x	x

STEAM PRODUCTION

310	Land and land rights		x				x
311	Structures and improvements	x					x
312	Boiler plant equipment	x					x
313	Engines and engine driven generators	x					x
314	Turbogenerator units	x					x
315	Accessory electric equipment	x					x
316	Miscellaneous power plant equipment	x					x

NUCLEAR PRODUCTION

320	Land and land rights		x				x
321	Structures and improvements	x					x
322	Reactor plant equipment	x					x
323	Turbo generator units	x					x
324	Accessory electric equipment	x					x
325	Miscellaneous power plant equipment	x					x

HYDRAULIC PRODUCTION

330	Land and land rights		x				x
331	Structures and improvements	x					x
332	Reservoirs, dams, and waterways	x					x
333	Waterwheels, turbines, and generators	x					x
334	Accessory electric equipment	x					x
335	Miscellaneous power plant equipment	x					x
336	Roads, railroads, and bridges	x					x

OTHER PRODUCTION

340	Land and land rights		x				x
341	Structures and improvements	x					x
342	Fuel holders, products and accessories	x					x
343	Prime movers	x					x
344	Generators	x					x
345	Accessory electric equipment	x					x
346	Miscellaneous power plant equipment	x					x

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OVER-HEADS	OTHER COSTS	TOTAL
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TRANSMISSION PLANT

350	Land and land rights		x				x
352	Structures and improvements	x					x
353	Station equipment	x					x
354	Towers and fixtures	x					x
355	Poles and fixtures	x					x
356	Overhead conductors and devices	x					x
357	Underground conduit	x					x
358	Underground conduit and devices	x					x
359	Roads and trails	x					x

DISTRIBUTION PLANT

360	Land and land rights		x				x
361	Structures and improvements	x					x
362	Station equipment	x					x
363	Storage battery equipment	x					x
364	Poles, towers, and fixtures	x					x
365	Overhead conductors and devices	x					x
366	Underground conduit	x					x
367	Underground conductors and devices	x					x
368	Line transformers	x					x
369	Services	x					x
370	Meters	x					x
371	Install. on customers' premises	x					x
372	Leased property on customers' premises	x					x
373	Street lighting and signal systems	x					x

GENERAL PLANT

389	Land and land rights		x				x
390	Structures and improvements	x					x
391	Office furniture and equipment	x					x
392	Transportation Equipment	x		x			x
393	Stores equipment	x					x
394	Tools, shop, and garage equipment	x					x
395	Laboratory equipment	x					x
396	Power operated equipment	x					x
397	Communications equipment	x					x
398	Miscellaneous equipment	x					x
399	Other tangible property	x					x
SUBTOTAL		x	x	x		x	x

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OVER-HEADS	OTHER COSTS	TOTAL
102	Electric plant purchased or sold	x	x	x		x	x
103	Experimental electric plant—unclassified	x	x	x		x	x
104	Electric plant leased to others	x	x	x		x	x
105	Electric plant held for future use	x	x			x	x
106	Completed construction not classified	x	x	x	x	x	x
107	Construction work in progress	x	x	x	x	x	x
114	Electric plant acquisition adjustment					x	x
116	Other electric plant adjustments					x	x
118	Other utility plant	x	x	x		x	x
120.1	Nuclear fuel in process	x					x
120.2	Nuclear fuel materials and assemblies-stock	x					x
120.3	Nuclear fuel assemblies in reactor	x					x
120.4	Spent nuclear fuel	x					x
121	Nonutility property	x	x			x	x
—	Retired property still in place	x					x
—	Possessory interest	x					x
—	Aircraft	x					x

MATERIAL AND SUPPLIES

151	Fuel stock	x					x
152	Fuel stock expenses undistributed				x		x
153	Residuals	x					x
154	Plant materials and operating supplies	x					x
155	Merchandise	x				x	x
156	Other materials and supplies	x					x
157	Nuclear fuel held for sale	x					x
163	Store expense undistributed				x		x
GRAND TOTAL		x	x	x	x	x	x

Assessee Name _____ SBE NO. _____

SUMMARY CONTROL YEAR ENDING JANUARY 1, _____

ACCT. NO.	DESCRIPTION	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OTHER COST	TOTAL
	Intangible Plant					
302	Franchises and Consents	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	Other Production Plant					
340	Land and Land Rights	_____	_____	_____	_____	_____
341	Structures and Improvements	_____	_____	_____	_____	_____
342	Fuel Holders	_____	_____	_____	_____	_____
344	Generators	_____	_____	_____	_____	_____
345	Accessory Electric Equipment	_____	_____	_____	_____	_____
	Transmission Plant					
350	Land and Land Rights	_____	_____	_____	_____	_____
352	Structures and Improvements	_____	_____	_____	_____	_____
355	Poles and Fixtures	_____	_____	_____	_____	_____
365	Overhead Conductors and Devices	_____	_____	_____	_____	_____
	Distribution Plant					
360	Land and Land Rights	_____	_____	_____	_____	_____
361	Structures and Improvements	_____	_____	_____	_____	_____
364	Poles, Towers, and Fixtures	_____	_____	_____	_____	_____
365	Overhead Conductors and Devices	_____	_____	_____	_____	_____
369	Services	_____	_____	_____	_____	_____
370	Meters	_____	_____	_____	_____	_____
	General Plant					
391	Office Furniture and Equipment	_____	_____	_____	_____	_____
392	Transportation Equipment	_____	_____	_____	_____	_____
397	Communication Equipment	_____	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____	_____
107	Construction Work in Progress	_____	_____	_____	_____	_____
	a. New Facilities	_____	_____	_____	_____	_____
	b. Replacement Facilities	_____	_____	_____	_____	_____
121	Nonutility Property	_____	_____	_____	_____	_____
154	Materials and Supplies	_____	_____	_____	_____	_____
	Grand Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	Depreciation Reserve	_____	_____	_____	_____	_____
	Licensed Vehicles	_____	_____	_____	_____	_____
	Other Plant and Equipment	_____	_____	_____	_____	_____
	Non-operative Property	_____	_____	_____	_____	_____

3. Summary Control—Water Properties

(a) The following tabulation shows the form in which the Summary Control shall be prepared. The accounts listed are those prescribed by the California Public Utilities Commission for Water Utilities (Class A, Class B, and Class C). The x's opposite the accounts indicate the segregation of the amounts carried therein to the classes shown in the column headings.

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OVER-HEADS	OTHER COSTS	TOTAL
INTANGIBLE PLANT							
301	Organization					x	x
302	Franchises and consents					x	x
303	Other tangible plant					x	x
LANDED CAPITAL							
306	Land and land rights		x				x
SOURCE OF SUPPLY PLANT							
311	Structures and improvements	x					x
312	Collecting and impounding reservoirs	x					x
313	Lake, river, and other intakes	x					x
314	Springs and tunnels	x					x
315	Wells	x					x
316	Supply mains	x					x
317	Other source of supply plant	x					x
PUMPING PLANT							
321	Structures and improvements	x					x
322	Boiler plant equipment	x					x
323	Other power production equipment	x					x
324	Pumping equipment	x					x
325	Other pumping plant	x					x
WATER TREATMENT PLANT							
331	Structures and improvements	x					x
332	Water treatment equipment	x					x
TRANSMISSION AND DISTRIBUTION PLANT							
341	Structures and improvements	x					x
342	Reservoirs and tanks	x					x
343	Transmission and distribution mains	x					x
344	Fire mains	x					x
345	Services	x					x
346	Meters	x					x
347	Meter installations	x					x
348	Hydrants	x					x
349	Other transmission and distribution plant	x					x

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OVER-HEADS	OTHER COSTS	TOTAL
GENERAL PLANT							
371	Structures and improvements	x					x
372	Office furniture and equipment	x					x
373	Transportation equipment	x		x			x
374	Stores equipment	x					x
375	Laboratory equipment	x					x
376	Communication equipment	x					x
377	Power operated equipment	x					x
378	Tools, shop, and garage equipment	x					x
379	Other general plant	x					x
UNDISTRIBUTED ITEMS							
390	Other tangible property	x					x
391	Utility plant purchased					x	x
392	Utility plant sold					x	x
SUBTOTAL		x	x	x	x	x	x
100.2	Utility plant leased to others	x	x	x		x	x
100.3	Construction work in progress	x	x	x	x	x	x
100.4	Utility plant held for future use	x	x				x
100.5	Utility plant acquisition adjustments					x	x
100.6	Utility plant in process of reclassification	x	x	x		x	x
110	Other physical property	x	x				x
131	Materials and supplies	x					x
145	Other work in progress	x	x			x	x
—	Retired property still in place	x					x
—	Possessory interest	x	x				x
—	Aircraft	x					x
GRAND TOTAL		x	x	x	x	x	x

(b) If the assessee is reporting more than one entity (district) as part of the assessment unit, each district may be reported separately, provided that the Tangible Property Lists are consolidated, and that summarized financial statements and a summarized Summary Control are submitted.

4. Summary Control—Steam Heat Properties

The following tabulation shows the form in which the Summary Control shall be prepared. The x's opposite the accounts indicate the segregation of the amounts carried therein to the classes shown in the column headings.

ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	TOTAL
Land		x		x
Works and station structures	x			x
General structures	x			x
Steam producers and accessories	x			x
Pumping and circulating equipment	x			x
Fuel oil tanks	x			x
Tools and appliances	x			x
Transportation equipment	x		x	x
Furniture and fixtures	x			x
Distribution mains	x			x
Services	x			x
Meters	x			x
SUBTOTAL	x	x	x	x
Construction work in progress	x	x	x	x
Retired property still in place	x			x
Material and supplies	x			x
GRAND TOTAL	x	x	x	x

5. Summary Control—Gas Transmission Properties

The following schedule illustrates the Federal Energy Regulatory Commission for the Natural Gas Companies accounts to be used within a similar format.

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	EXEMPT PROPERTY	OTHER COSTS	TOTAL
INTANGIBLE PLANT						
301	Organization					
302	Franchises					
303	Miscellaneous intangible plant					
TRANSMISSION PLANT						
365.1	Land and land rights					
365.2	Rights-of-Ways					
366	Structures and improvements					
367	Mains					
368	Compressor station equipment					
369	Measuring and regulating station equipment					
370	Communication equipment					
371	Other equipment					
GENERAL PLANT						
390	Structures and improvements					
391	Office furniture and equipment					
392	Licensed vehicles					
394	Tools, shop, and garage equipment					
395	Laboratory equipment					
396	Power-operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
SUBTOTAL						
105	Gas plant held for future use					
106	Completed construction not classified					
107	Construction work in progress					
—	A. New					
—	B. Replacement					
154	Materials and supplies					
GRAND TOTAL						
DEPRECIATION RESERVE - CALIFORNIA						

F. 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.

Except for gas and electric companies, assessees that own, lease, or use a fiber optic cable or gas transmission pipeline right-of-way must report the number of miles of right-of-way on the [BOE-534-FO](#), *Schedule of Miles of Fiber Optic Right-of-Way*, or the [BOE-534-PL](#), *Schedule of Miles of Gas Transmission Pipeline Right-of-Way*.

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 telephone 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, substations, 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. Qualified Electric Utility Property (Qualified Property)

All qualified electric utility property as described in Revenue and Taxation Code [section 100.95](#), should be separately identified and reported to the BOE on [BOE-533-EC](#), *Electric Company—TPL Supplement*. Land should be reported on the [BOE-551](#), *Statement of Land Changes*. Check box on BOE-551 under the Qualified Property column to identify qualified electric utility land.

Qualified property is defined as all plant and associated equipment, including substation facilities and fee-owned land and easements, placed in service by the public utility on or after January 1, 2007, and related to the following:

1. Electrical substation facilities that meet either of the following conditions:
 - a. The high-side voltage of the facility's transformer is 50,000 volts or more.
 - b. The substation facilities are operated at 50,000 volts or more.
2. Electric generation facilities that have a nameplate generating capacity of 50 megawatts or more.
3. Electrical transmission line facilities of 200,000 volts or more.

Qualified property **does not include** either of the following:

1. Additional modifications, reconductoring, or equivalent replacements to the plant and associated equipment made after the plant and associated equipment are placed in service.
2. Property that is subject to subdivision (k) of section 100.

4. 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.

5. 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 B, 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 assessees 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.

G. 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-GE](#) indicating nothing to be reported.

H. 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.

I. Statistical Data—Electric Properties

A statement shall be submitted for interstate electric properties, as a part of the Property Statement, showing the following statistical information for the system as a whole and for California.

1. Plant investment as of December 31, last, segregated to Production accounts 310 to 346; Transmission accounts 350 to 359; Distribution accounts 360 to 373; General accounts 389 to 399; Construction work in progress accounts 106 and 107; Electric plant held for future use account 105; Allocation of common plant to electric department; Materials and supplies accounts 151 to 163
2. Sales of electricity
Amounts sold in K.W.H. and gross revenue accounts 440 to 445
3. Generating capacity of K.W.
4. Production in K.W.H.

J. Other Information

Instructions for reporting other information (items 7a through 7i on page 1 of [BOE-517-GE](#) and [BOE-517-GT](#)) are provided on page 2 of [BOE-517-GE](#) and [BOE-517-GT](#). If a requested item does not apply, please so state.

K. Fiber Optic Right-of-Way

Fiber Optic Right-of-Way is defined as any land or partial interest in land owned or used for the purpose of laying or placing fiber optic cable in order to transmit voice, data, or video signals. The cost of this Right-of-Way for gas and electric companies should be reported on *Schedule B* of [BOE-517-GE](#). A separate report on [BOE-534-FO](#), *Schedule of Miles of Fiber Optic Right-of-Way*, is not necessary.

L. Schedule of Gas Transmission Pipeline Right-of-Way

[BOE-534-PL](#), shall be used to report annually to the Board the number of miles of gas transmission pipeline right-of-way owned or used by a state assessee that are located in California. For reporting purposes, right-of-way is defined as any land or partial interest in land owned or used for the laying or placing gas transmission pipeline. The term "used by" shall include land leased by an assessee from private parties (leased) or government agencies (possessory interest). Right-of-Way is created when a pipeline is installed in the ground, laid on the surface of the ground, or suspended in the air. If you do not own or use gas transmission pipeline right-of-way, check the box—No Reportable Interest on [BOE-534-PL](#), no additional information is required.

The following information should be reported on BOE-534-PL.

1. Assessee name
2. SBE number assigned to your company
3. Lien date
4. Person to contact concerning data
5. Number of miles, by county, of California right-of-way
6. Total number of California right-of-way miles

M. Miscellaneous Items

1. Stockholder's Reports and Reports to Regulatory Agencies

Copies of reports to stockholders and reports to regulatory agencies shall be submitted to the State-Assessed Properties Division as set forth in the instructions to state assessees included with Property Statement [BOE-517-GE](#).

2. 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.

3. Construction Work in Progress

Construction Work in Progress (CWIP) should be reported 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

Total costs to date before overhead loading

- 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.** All CWIP must be included in the TPL.

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

4. 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.

Self-constructed equipment and buildings:

The book cost of self-constructed equipment and buildings should include all the costs referred to on the previous page. 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.

5. 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.”

6. 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. 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 B. 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 C. Sample Tangible Property List—Electronic

TANGIBLE PROPERTY LIST

Joe's Gas and Electric Company

SBE Number	County Number	Ident Number	Description	TRA	Item	Amount	Account Prefix	Account Number
100	30	1	Building, Villa Park, Map 0229-30-003	100	1	90,000	E	352
100	30	8	Distribution Sub Station Eq., Villa Park	100	2	140,000	E	353
100	30	2	Misc. Lab Equipment, Villa Park	100	3	15,000	E	395
100	30	51	Transmission Sub Eq., Villa Park	100	4	20,000	E	353
100	30	52	Construction Work in Prog., Villa Park	100	5	33,000	E	107
100	30	53	Imp. on Map 0100-30-004 par 3 L&SD	100	6		E	
100	30	57	Distribution Gas Mains. 200 miles	100	7	20,000	G	367
30 Total						318,000		
Grand Total						318,000		