

Memorandum

To: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, First District
Senator George Runner, Second District
Honorable John Chiang, State Controller

Date: April 20, 2012

From: *for* David J. Gau, Deputy Director
Property and Special Taxes Department

Subject: **Board Roll Change**

Attached, for your approval, are the following Roll Corrections.

- Batch 11-02 – 1 item for the 2008 Roll, 1 item for the 2009 Roll, 1 item for the 2010 Roll, and 3 items for the 2011 Roll
- Batch 11-04 – 5 items for the 2008 Roll, 5 items for the 2009 Roll, 4 items for the 2010 Roll, and 4 items for the 2011 Roll

These items are scheduled for Board consideration on May 30, 2012, Property Taxes Nonappearance Matters Not Subject To Contribution Disclosure Statute agenda.

DJG:mlt
Attachments

Exhibit 5.4

Roll Correction Batch Roster - Recommendation to the Board

Roll Year	Roll Change Number	Co No.	Name and Correction Recap
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2008 Roll Correction(s)

30-03	148	Southern California Edison Company	Decrease \$2,046,000 Non-Unitary Land assessments in Tax Rate Area 006-042 to correct a processing error.
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1 Roll Correction(s) for 2008 Roll

2009 Roll Correction(s)

30-03	148	Southern California Edison Company	Decrease \$2,046,000 Non-Unitary Land assessments in Tax Rate Area 006-042 to correct a processing error.
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1 Roll Correction(s) for 2009 Roll

2010 Roll Correction(s)

30-03	148	Southern California Edison Company	Decrease \$2,046,000 Non-Unitary Land assessments in Tax Rate Area 006-042 to correct a processing error.
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1 Roll Correction(s) for 2010 Roll

2011 Roll Correction(s)

15-02	7757	TelePacific Communications	Decrease \$101,640 Unitary Land and \$142,757 Unitary Improvements in Tax Rate Area 000-001 to correct an assessee reporting error.
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21-01	279	Pacific Bell Telephone Co	Decrease \$97,752 Nonunitary Improvements in Tax Rate Area 094-014 and increase \$97,752 Nonunitary Improvements in Tax Rate Area 094-001 to correct an assessee reporting error.
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30-01	148	Southern California Edison Company	Decrease \$2,046,000 Non-Unitary Land assessments in Tax Rate Area 006-042 to correct a processing error.
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3 Roll Correction(s) for 2011 Roll

6 Correction(s) in Batch

Roll Correction Batch Roster - Recommendation to the Board

Roll Year	Roll Change Number	Co No.	Name and Correction Recap
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2008 Roll Correction(s)

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|-------|------|-----------------------------------|--|
| 27-02 | 843 | Union Pacific Railroad Company | Decrease \$785,000 Non-Unitary Land assessments in Tax Rate Area 011-000, decrease \$922,750 Non-Unitary Land assessments in Tax Rate Area 011-002, and \$60,006 Non-Unitary Land assessments in Tax Rate Area 011-004 to correct a processing error. |
| 27-03 | 843 | Union Pacific Railroad Company | Decrease \$1,464,500 Non-Unitary Land assessments in Tax Rate Area 012-004, decrease \$206,290 Non-Unitary Land assessments in Tax Rate Area 012-010, and decrease \$48,600 Non-Unitary Land assessments in Tax Rate Area 012-011 to correct a processing error. |
| 27-04 | 843 | Union Pacific Railroad Company | Decrease \$10,300 Non-Unitary Land assessments in Tax Rate Area 012-022, decrease \$72,600 Non-Unitary Land assessments in Tax Rate Area 096-063, decrease \$39,811 in Tax Rate Area 099-002 to correct a processing error. |
| 27-05 | 843 | Union Pacific Railroad Company | Decrease \$47,915 Non-Unitary Land assessments in Tax Rate Area 099-107, decrease \$26,900 Non-Unitary Land assessments in Tax Rate Area 099-165, decrease \$45,200 Non-Unitary Land assessments in Tax Rate Area 099-0167, and decrease \$37,600 Non-Unitary Land assessments in Tax Rate Area 099-169 to correct a processing error. |
| 37-01 | 1134 | Otay Mesa Generating Company, LLC | Decrease \$2,402,857 Unitary Land Assessments in Tax Rate Area 084-039 to correct a processing error. |

5 Roll Correction(s) for 2008 Roll

2009 Roll Correction(s)

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|-------|-----|--------------------------------|---|
| 27-02 | 843 | Union Pacific Railroad Company | Decrease \$785,000 Non-Unitary Land assessments in Tax Rate Area 011-000, decrease \$922,750 Non-Unitary Land assessments in Tax Rate Area 011-002, and \$60,006 Non-Unitary Land assessments in Tax Rate Area 011-004 to correct a processing error. |
| 27-03 | 843 | Union Pacific Railroad Company | Decrease \$1,464,500 Non-Unitary Land assessments in Tax Rate Area 012-004, decrease \$48,600 Non-Unitary Land assessments in Tax Rate Area 012-011, and decrease \$10,300 Non-Unitary Land assessments in Tax Rate Area 012-022 to correct a processing error. |
| 27-04 | 843 | Union Pacific Railroad Company | Decrease \$206,290 Non-Unitary Land assessments in Tax Rate Area 012-023, decrease \$72,600 Non-Unitary Land assessments in Tax Rate Area 096-063, and decrease \$39,811 Non-Unitary Land assessments in Tax Rate Area 099-002 to correct a processing error. |
| 27-05 | 843 | Union Pacific Railroad Company | Decrease \$47,915 Non-Unitary Land assessments in Tax Rate Area 099-107, decrease \$26,900 Non-Unitary Land assessments in Tax Rate Area 099-165, decrease \$45,200 Non-Unitary Land assessments in Tax Rate Area 099-167, and decrease \$37,600 Non-Unitary Land assessments in Tax Rate Area 099-169 to correct a processing error. |

Roll Correction Batch Roster - Recommendation to the Board

Roll Year	Roll Change Number	Co No.	Name and Correction Recap
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Printed:

37-03	1134	Otay Mesa Generating Company, LLC	Decrease \$2,402,857 Unitary Land Assessments in Tax Rate Area 084-039 to correct a processing error.
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5 Roll Correction(s) for 2009 Roll

2010 Roll Correction(s)

27-01	843	Union Pacific Railroad Company	Decrease \$785,000 Non-Unitary Land assessments in Tax Rate Area 011-000, decrease \$922,750 Non-Unitary Land assessments in Tax Rate Area 011-002, and \$60,006 Non-Unitary Land assessments in Tax Rate Area 011-004 to correct a processing error.
27-02	843	Union Pacific Railroad Company	Decrease \$1,464,500 Non-Unitary Land assessments in Tax Rate Area 012-004, decrease \$48,600 Non-Unitary Land assessments in Tax Rate Area 012-011, and decrease \$10,300 Non-Unitary Land assessments in Tax Rate Area 012-022 to correct a processing error.
27-03	843	Union Pacific Railroad Company	Decrease \$206,290 Non-Unitary Land assessments in Tax Rate Area 012-024, decrease \$72,600 Non-Unitary Land assessments in Tax Rate Area 096-063, and decrease \$39,811 Non-Unitary Land assessments in Tax Rate Area 099-002 to correct a processing error.
27-04	843	Union Pacific Railroad Company	Decrease \$47,915 Non-Unitary Land assessments in Tax Rate Area 099-107, decrease \$26,900 Non-Unitary Land assessments in Tax Rate Area 099-165, decrease \$45,200 Non-Unitary Land assessments in Tax Rate Area 099-167, and decrease \$37,600 Non-Unitary Land assessments in Tax Rate Area 099-169 to correct a processing error.

4 Roll Correction(s) for 2010 Roll

2011 Roll Correction(s)

27-01	843	Union Pacific Railroad Company	Decrease \$785,000 Non-Unitary Land assessments in Tax Rate Area 011-000, decrease \$922,750 in Non-Unitary Land assessments in Tax Rate Area 011-002, and \$60,006 in Non-Unitary Land assessments in Tax Rate Area 011-004 to correct a processing error.
27-02	843	Union Pacific Railroad Company	Decrease \$1,464,500 Non-Unitary Land assessments in Tax Rate Area 012-004, decrease \$48,600 Non-Unitary Land assessments in Tax Rate Area 012-011, and decrease \$10,300 Non-Unitary Land assessments in Tax Rate Area 012-022 to correct a processing error.
27-03	843	Union Pacific Railroad Company	Decrease \$206,290 Non-Unitary Land assessments in Tax Rate Area 012-024, decrease \$72,600 Non-Unitary Land assessments in Tax Rate Area 096-063, and decrease \$39,811 Non-Unitary Land assessments in Tax Rate Area 099-002 to correct a processing error.

Roll Correction Batch Roster - Recommendation to the Board

Roll Year	Roll Change Number	Co No.	Name and Correction Recap	Printed:
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27-04	843	Union Pacific Railroad Company	Decrease \$47,915 Non-Unitary Land assessments in Tax Rate Area 099-107, decrease \$26,900 Non-Unitary Land assessments in Tax Rate Area 099-165, decrease \$45,200 Non-Unitary Land assessments in Tax Rate Area 099-167, and decrease \$37,600 Non-Unitary Land assessments in Tax Rate Area 099-169 to correct a processing error.	
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4 Roll Correction(s) for 2011 Roll

18 Correction(s) in Batch