


**STATE BOARD OF EQUALIZATION  
VALUATION DIVISION**

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September 3, 1997

TO COUNTY ASSESSORS, COUNTY AUDITOR/CONTROLLERS:

E. L. SORENSEN, JR.  
Executive Director

No. 97/52

**LISTING OF STATE ASSESSEES**

Enclosed are two current listings of 686 companies whose property is subject to ad valorem assessment by the Board of Equalization for the lien date 1997. The first list is alphabetical by assessee name. The second list is numerical by assessee account number. The Valuation Division groups the assessees numerically by industry as follows:

Industry	SBE No.
Gas, Electric, Water and Gas Transmission	100 - 199
Local Exchange Telephone Companies	200 - 399
Pipeline Companies	400 - 499
Railcar Maintenance Facilities	500 - 699
Railroad Companies	800 - 899
Long Distance Telephone Companies	2000 - 2499
Cellular Telephone Companies	2500 - 2999
Radio Common Carrier Companies	3000 - 3999
Long Distance Telephone Companies	7500 - 7999

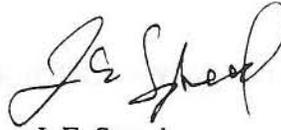
These companies are state assessed pursuant to Section 721 of the Revenue and Taxation Code and Section 19 of Article XIII of the California Constitution. The Board's assessment jurisdiction consists of two categories.

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

The second type of jurisdiction is related to the line of business in which the entity engages. The relevant lines of business are regulated railroads, regulated telecommunications, regulated transmission or sale of natural gas (not an intercounty pipeline), regulated transmission or sale of electricity, and property owned by entities which operate private railroad cars in the state. The Board assesses all the California property owned or used by these assessees. The Board may delegate the assessment authority to a county assessor for property used but not owned by this type of assessee and for which the county assessed owner is responsible for property taxes. When this delegation is made for personalty which is to be assessed locally, the property is reported on SBE Form V-600B to the Board's Valuation Division which, after review, transmits the forms to the county assessors.

The enclosed lists of state assessees should be useful when determining whether to assess property at the county level. Any questions regarding specific Board-assessed properties or Board assessees should be referred to Mary L. Tunstall of the Valuation Division at (916) 327-2739.

Sincerely,



J. E. Speed  
Deputy Director  
Property Taxes Department

JES:mt

Enclosures