



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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No. 2007/014

March 7, 2007

TO STATE-ASSESSED TELECOMMUNICATION COMPANIES,
COUNTY ASSESSORS, AND
OTHER INTERESTED PARTIES:

OBSOLESCENCE FOR EQUIPMENT OF
STATE-ASSESSED TELECOMMUNICATION COMPANIES

On February 1, 2007, the Board heard presentations regarding the capitalization rates and other factors and procedures affecting the 2007-08 values of California state-assessed public utilities and railroads. During these presentations, a discussion also transpired regarding obsolescence for equipment of state-assessed telecommunication companies. As a result, the Board directed staff to initiate an in-depth review of the issue.

Accordingly, staff is inviting interested parties to participate in a review of the issue of obsolescence for equipment of state-assessed telecommunication companies. Interested parties may provide pertinent data, studies, and/or comments by May 30, 2007. Please submit your material to Ms. Sherrie Kinkle at the above address or at sherrie.kinkle@boe.ca.gov.

An interested parties meeting will be held after staff reviews the information submitted by interested parties. It is anticipated that this project will result in a procedural discussion paper that will be presented to the Board for consideration.

All documents regarding this project will be posted on the Board's website at www.boe.ca.gov/proptaxes/otherprojects07.htm. Technical questions regarding this project should be directed to Mr. Don Jackson, State-Assessed Properties Division, at don.jackson@boe.ca.gov or at 916-323-6940.

Sincerely,

/s/David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

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