



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
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July 18, 2014

No. 2014/033

TO COUNTY ASSESSORS AND COUNTY AUDITOR/CONTROLLERS:

LISTING OF STATE ASSESSEES

Enclosed are two listings of 692 companies whose property is subject to ad valorem tax assessment by the Board of Equalization (Board) for the lien date 2014. The first list is alphabetical by assessee name. The second list is numerical by assessee SBE number. These listings are current as of July 17, 2014. The State-Assessed Properties 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 |
| Electric Generation Facilities | 1100 - 1199 |
| Long Distance Telephone Companies | 2000 - 2499 |
| Wireless Telephone Companies | 2500 - 3999 |
| Long Distance Telephone Companies | 7500 - 8999 |
| Wireless Telephone Companies | D001 - D999 |
| Electric Generation Facilities | E001 - E999 |
| Long Distance Telephone Companies | P001 - P999 |
| Long Distance Telephone Companies | Q001 - Q999 |
| Long Distance Telephone Companies | R001 - R999 |

The property of these companies is subject to state assessment pursuant to section 721 and section 721.5 of the Revenue and Taxation Code and section 19 of Article XIII of the California Constitution.

The Board assesses to pipeline companies property necessary for the mechanical functioning of an intercounty pipeline, flume, canal, ditch, or aqueduct. The assessees in this category have an assessee SBE number in the four hundred series (400-499). This category 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 assesseees in this group, the Board's assessment jurisdiction does not extend to personal property unless the personal property is directly related to the proper mechanical functioning of the pipeline.

For all other Board assesseees, jurisdiction is related to the line of business in which the entity engages. The Board assesses the property of regulated railway and telecommunication companies, companies operating private railroad cars on railways in the state, and companies transmitting or selling gas or electricity. For the electric generation industry, the Board assesses only the electric generation facilities.

The Board may delegate the assessment authority to a county assessor for property used but not owned by an assessee and for which the county-assessed owner is responsible for property taxes. When this delegation is made for personal property that is to be assessed locally, the property is reported on form BOE-600-B to the Board's State-Assessed Properties Division. After review, the State-Assessed Properties Division transmits the forms to the appropriate county assessor.

The enclosed listing of state assesseees should be useful when determining whether to assess property at the county level. Any questions regarding specific Board-assessed properties or Board assesseees should be referred to Ms. Adrienne Harris of the State-Assessed Properties Division at 1-916-274-3288 or e-mail at Adrienne.Harris@boe.ca.gov.

Sincerely,

/s/ Benjamin Tang for

Dean R. Kinnee, Chief
County-Assessed Properties Division
Property and Special Taxes Department

DRK:mlt
Enclosures