

2023

Recommendation for Assessment of State-Assessed Property



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Executive Summary

This summary report sets forth the State-Assessed Properties Division staff’s recommendation for the lien date 2023 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 23, 2023
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 25, 2023

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 54.31 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 6.94 percent in the 2023-2024 assessed values compared to 2022-2023. Changes by industry group are as follows:

Industry Group	2022-2023 Assessed Value	2023-2024 Assessed Value	Amount of Change	Percentage Change
Gas, Electric, and Water Companies	\$98,632,374,191	\$107,082,288,090	\$8,449,913,899	8.57%
Telecommunications Companies (Local Exchange)	7,234,975,376	6,174,839,714	(1,060,135,662)	(14.65%)
Pipeline Companies	1,192,393,948	1,169,083,181	(23,310,767)	(1.95%)
Railcar Maintenance Facilities	20,613,167	20,500,987	(112,180)	(0.54%)
Railroad Companies	4,871,116,915	5,011,338,345	140,221,430	2.88%
Electric Generation Facilities	7,179,324,954	6,941,593,954	(237,731,000)	(3.31%)
Telecommunications Companies (Interexchange)	5,529,665,618	6,340,158,216	810,492,598	14.66%
Telecommunications Companies (Wireless)	9,288,769,893	10,501,209,016	1,212,439,123	13.05%
Total	\$133,949,234,062	\$143,241,011,503	\$9,291,777,441	6.94%

Recommended Assessed Values of State-Assessed Property
Table I
Lien Date - January 1, 2023

County Number	County Name	2022-2023	2023-2024	Increase (Decrease)	% Increase (Decrease)
1	Alameda	4,759,886,642	5,171,552,283	411,665,641	8.65%
2	Alpine	31,844,626	35,473,875	3,629,249	11.40%
3	Amador	315,555,210	346,227,996	30,672,786	9.72%
4	Butte	1,224,978,616	1,443,883,526	218,904,910	17.87%
5	Calaveras	236,948,732	269,452,477	32,503,745	13.72%
6	Colusa	821,642,575	872,317,718	50,675,143	6.17%
7	Contra Costa	4,534,717,761	4,721,216,308	186,498,547	4.11%
8	Del Norte	53,820,731	69,180,189	15,359,458	28.54%
9	El Dorado	643,650,977	703,935,219	60,284,242	9.37%
10	Fresno	4,748,611,023	5,048,220,256	299,609,233	6.31%
11	Glenn	181,590,716	198,386,185	16,795,469	9.25%
12	Humboldt	748,616,165	835,662,860	87,046,695	11.63%
13	Imperial	779,152,165	791,982,927	12,830,762	1.65%
14	Inyo	260,541,493	272,091,278	11,549,785	4.43%
15	Kern	4,783,402,762	5,194,800,370	411,397,608	8.60%
16	Kings	600,550,641	640,018,487	39,467,846	6.57%
17	Lake	225,702,185	247,200,357	21,498,172	9.53%
18	Lassen	204,142,419	214,580,821	10,438,402	5.11%
19	Los Angeles	25,468,320,469	27,170,361,705	1,702,041,236	6.68%
20	Madera	738,348,785	816,683,296	78,334,511	10.61%
21	Marin	820,718,447	881,248,082	60,529,635	7.38%
22	Mariposa	128,854,446	151,897,939	23,043,493	17.88%
23	Mendocino	473,630,698	477,499,628	3,868,930	0.82%
24	Merced	842,285,713	878,393,652	36,107,939	4.29%
25	Modoc	189,790,299	216,268,836	26,478,537	13.95%
26	Mono	205,884,827	205,415,606	(469,221)	(0.23%)
27	Monterey	1,473,851,903	1,545,942,566	72,090,663	4.89%
28	Napa	532,776,812	619,561,445	86,784,633	16.29%
29	Nevada	470,153,908	533,773,317	63,619,409	13.53%
30	Orange	9,726,075,555	9,752,886,227	26,810,672	0.28%

Recommended Assessed Values of State-Assessed Property
Table I
Lien Date - January 1, 2023

County Number	County Name	2022-2023	2023-2024	Increase (Decrease)	% Increase (Decrease)
31	Placer	1,667,003,349	1,790,829,944	123,826,595	7.43%
32	Plumas	676,571,390	746,284,959	69,713,569	10.30%
33	Riverside	8,026,315,850	8,858,653,047	832,337,197	10.37%
34	Sacramento	1,849,767,357	2,060,719,290	210,951,933	11.40%
35	San Benito	255,343,956	254,892,599	(451,357)	(0.18%)
36	San Bernardino	10,543,719,793	11,387,128,888	843,409,095	8.00%
37	San Diego	14,891,797,527	16,163,355,328	1,271,557,801	8.54%
38	San Francisco	4,086,912,128	4,357,300,532	270,388,404	6.62%
39	San Joaquin	2,470,954,689	2,696,918,153	225,963,464	9.14%
40	San Luis Obispo	1,698,395,161	1,499,482,659	(198,912,502)	(11.71%)
41	San Mateo	2,475,670,052	2,674,204,528	198,534,476	8.02%
42	Santa Barbara	1,344,085,185	1,436,603,480	92,518,295	6.88%
43	Santa Clara	5,025,930,569	5,377,782,631	351,852,062	7.00%
44	Santa Cruz	531,775,073	575,995,890	44,220,817	8.32%
45	Shasta	1,243,286,043	1,347,343,219	104,057,176	8.37%
46	Sierra	62,844,977	76,353,188	13,508,211	21.49%
47	Siskiyou	427,741,843	489,850,705	62,108,862	14.52%
48	Solano	1,290,670,953	1,394,795,656	104,124,703	8.07%
49	Sonoma	1,415,948,855	1,512,097,190	96,148,335	6.79%
50	Stanislaus	681,616,834	785,048,696	103,431,862	15.17%
51	Sutter	448,969,604	518,302,499	69,332,895	15.44%
52	Tehama	383,015,699	403,437,154	20,421,455	5.33%
53	Trinity	72,849,943	85,929,271	13,079,328	17.95%
54	Tulare	1,944,617,290	2,020,480,777	75,863,487	3.90%
55	Tuolumne	241,659,110	268,261,982	26,602,872	11.01%
56	Ventura	2,621,206,885	2,659,665,260	38,458,375	1.47%
57	Yolo	799,745,754	862,516,479	62,770,725	7.85%
58	Yuba	544,770,892	610,662,068	65,891,176	12.10%
Grand Total		133,949,234,062	143,241,011,503	9,291,777,441	6.94%

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric, and Water Companies						
102	Bear Valley Electric Service Inc.	108,600,000	108,600,000		-	108,600,000
103	Anza Electric Cooperative, Inc.	20,800,000	20,800,000		-	20,800,000
104	Central Valley Gas Storage LLC	34,300,000	32,011,000	1	-	32,011,000
106	PacifiCorp	400,300,000	400,300,000		14,259,189	414,559,189
119	Trans Bay Cable LLC	539,100,000	539,100,000		-	539,100,000
121	Gill Ranch Storage, LLC	34,100,000	32,683,000	2	-	32,683,000
125	Terra-Gen Dixie Valley, LLC	3,820,000	3,820,000		-	3,820,000
135	Pacific Gas & Electric Company	41,915,900,000	41,915,900,000		217,489,331	42,133,389,331
141	San Diego Gas & Electric Company	13,554,900,000	13,554,900,000		26,029,560	13,580,929,560
146	Sierra Pacific Power Company	84,500,000	84,500,000		482,596	84,982,596
148	Southern California Edison Company	36,207,700,000	36,208,830,938	3	225,973,588	36,434,804,526
149	Southern California Gas Company	11,807,800,000	11,807,800,000		67,301,637	11,875,101,637
152	Southwest Gas Corporation	548,900,000	548,900,000		-	548,900,000
153	Transwestern Pipeline Company	623,000	623,000		-	623,000
156	DATC Path 15, LLC	64,600,000	64,600,000		-	64,600,000
160	Valley Electric Association, Inc.	256,000	256,000		-	256,000
161	Horizon West Transmission, LLC	79,400,000	79,400,000		-	79,400,000
163	Liberty Utilities (CalPeco Electric), LLC	266,600,000	266,600,000		635,569	267,235,569
173	Surprise Valley Electrification Corp.	25,200,000	25,200,000		2,996	25,202,996
176	Plumas-Sierra Rural Electric Cooperative	70,400,000	70,400,000		84,258	70,484,258
180	North Baja Pipeline, LLC	62,300,000	62,300,000		-	62,300,000
187	Mojave Pipeline Company, LLC	38,300,000	38,300,000		-	38,300,000
188	Kern River Gas Transmission Company	152,000,000	152,000,000		-	152,000,000
189	Standard Pacific Gas Line, Incorporated	48,500,000	48,500,000		100	48,500,100
190	Tuscarora Gas Transmission Company	56,100,000	56,100,000		13,715	56,113,715

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Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric, and Water Companies (continued)						
191	Arizona Public Service Company	1,520,000	1,520,000		-	1,520,000
192	Alpine Natural Gas Operating No. One LLC	746,000	746,000		-	746,000
193	Arizona Electric Power Cooperative, Inc.	1,490,000	1,490,000		-	1,490,000
194	West Coast Gas Company, Inc.	276,000	276,000		1,320,613	1,596,613
195	Wild Goose Storage, LLC	324,000,000	307,759,000	4	-	307,759,000
197	El Paso Natural Gas Company, LLC	21,900,000	21,900,000		-	21,900,000
198	Lodi Gas Storage, LLC	81,300,000	72,580,000	5	-	72,580,000
Total - Gas, Electric, and Water Companies		106,556,231,000	106,528,694,938		553,593,152	107,082,288,090

Recommendation for Assessment of State-Assessed Property

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Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Local Exchange)						
201	Frontier California, Inc.	1,967,300,000	1,967,300,000		8,363,587	1,975,663,587
202	CenturyTel of Eastern Oregon, Inc.	60,600	60,600		-	60,600
203	Frontier Communications of the SW, Inc.	12,900,000	12,900,000		-	12,900,000
205	The Ponderosa Telephone Company	40,800,000	40,800,000		15,000	40,815,000
209	Pinnacles Telephone Co.	2,930,000	2,930,000		-	2,930,000
210	Calaveras Telephone Company	11,600,000	11,600,000		277,413	11,877,413
228	Ducor Telephone Company	11,400,000	11,400,000		-	11,400,000
235	Foresthill Telephone Co.	16,830,000 *	15,173,200	6	-	15,173,200
239	Hornitos Telephone Company	3,060,000	3,060,000		-	3,060,000
240	Happy Valley Telephone Company	5,530,000	5,530,000		116,530	5,646,530
246	Kerman Telephone Co.	28,490,000 *	25,732,300	7	189,849	25,922,149
279	Pacific Bell Telephone Company	3,928,000,000	3,589,773,000	8	33,979,075	3,623,752,075
284	Citizens Telecom Co of California, Inc.	141,100,000	141,100,000		926,202	142,026,202
286	Sierra Telephone Company, Inc.	77,400,000	77,400,000		264,213	77,664,213
294	Consolidated Communications Co of CA.	88,100,000	88,100,000		3,223,750	91,323,750
301	The Siskiyou Telephone Company	78,700,000	78,700,000		263,219	78,963,219
327	Volcano Telephone Company	42,100,000	42,100,000		245,871	42,345,871
328	Cal-Ore Telephone Co.	7,890,000	7,890,000		34,125	7,924,125
330	Winterhaven Telephone Company	5,370,000	5,370,000		21,780	5,391,780
Total - Telecommunications Companies (Local Exchange)		6,469,560,600	6,126,919,100		47,920,614	6,174,839,714

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Pipeline Companies						
402	CALNEV Pipe Line LLC	79,300,000	79,300,000		-	79,300,000
407	Valero Refining Company - California	648,000	648,000		-	648,000
408	City of Riverside		-		2,099,843	2,099,843
409	Torrance Valley Pipeline Company, LLC	284,000,000	252,717,000	9	-	252,717,000
410	Homestake Mining Company	52,400	52,400		-	52,400
412	Kings County Canal Company	1,111,000 *	1,111,000		307,989	1,418,989
414	Torrance Pipeline Company, LLC	13,900,000	13,900,000		-	13,900,000
428	CPN Pipeline Company	24,600,000	24,600,000		-	24,600,000
429	Chevron USA, Inc.	98,000,000	98,000,000		-	98,000,000
435	Natomas Central Mutual Water Company	158,500 *	158,500		-	158,500
461	SFPP, L.P.	445,900,000	445,900,000		-	445,900,000
462	Tesoro Refining and Marketing Co., LLC	806,000	806,000		-	806,000
467	Phillips 66 Company	428,000	428,000		-	428,000
469	San Ardo Pipeline Company	7,360,000	7,360,000		-	7,360,000
475	Searles Valley Minerals Inc	14,500,000	14,500,000		-	14,500,000
476	Chevron USA, Inc.	4,250,000	4,250,000		-	4,250,000
478	California Gas Gathering, Inc.	229,900 *	229,900		-	229,900
480	Phillips 66 Pipeline LLC	45,400,000	30,685,000	10	-	30,685,000
486	Pacific Pipeline System, LLC	21,700,000	21,700,000		-	21,700,000
487	Sacramento Municipal Utilities District		-		51,239,549	51,239,549
489	California Resources Production Corp.	5,430,000	5,430,000		-	5,430,000
490	Crimson California Pipeline, L.P.	29,000,000	29,000,000		-	29,000,000
491	SMF Pipeline	6,870,000	6,870,000		-	6,870,000
492	San Pablo Bay Pipeline Company LLC	59,600,000	59,600,000		-	59,600,000
493	Cardinal Pipeline, LP	2,490,000	2,490,000		-	2,490,000
494	Zenith Energy West Coast Terminals LLC	15,700,000	15,700,000		-	15,700,000
Total - Pipeline Companies		1,161,433,800	1,115,435,800		53,647,381	1,169,083,181

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railcar Maintenance Facilities						
503	GATX Corporation	-	-		7,040,964	7,040,964
506	TTX Company	-	-		13,344,646	13,344,646
509	Union Tank Car Company	-	-		115,377	115,377
	Total - Railcar Maintenance Facilities	-	-		20,500,987	20,500,987

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies			<i>@ 54.31%</i>		<i>Rail Transportation Property @ 54.31%</i>	
802	Central Oregon & Pacific Railroad	8,680,000	4,714,107		-	4,714,107
804	BNSF Railway Company	3,385,900,000	1,839,122,417	11	150,103,246	1,989,225,663
805	Goose Lake Railway, LLC	601,000	326,403		-	326,403
808	West Isle Line, Inc.	122,000	66,258		38,128	104,386
809	Merced County Central Valley Railroad LLC	3,130,000	1,699,902		-	1,699,902
810	California Northern Railroad	36,700,000	19,931,770		-	19,931,770
812	Ventura County Railroad	7,810,000	4,241,611		-	4,241,611
813	Pacific Harbor Lines	8,390,000	4,556,609		-	4,556,609
815	Mendocino Railway	3,825,000	2,077,359		-	2,077,359
817	Tulare Valley Railroad	556,250 **	302,099		5,094,538	5,396,637
818	Central California Traction Company	10,824,000 *	5,878,515		2,513,568	8,392,083
824	St. Paul & Pacific Railroad, LLC	210,000	114,050		-	114,050
826	Sacramento Valley Railroad, LLC	4,770,000	2,590,587		-	2,590,587
839	The Oakland Terminal Railway Company		-		887,706	887,706
843	Union Pacific Railroad Company	4,356,000,000	2,365,743,606		473,065,729	2,838,809,335
850	Modesto & Empire Traction Company	57,200,000	31,065,320		1,796,378	32,861,698
857	Richmond Pacific Railroad Corporation	2,945,000	1,599,431		-	1,599,431
861	Quincy Railroad Company	198,000	107,534		91,000	198,534
863	San Diego & Arizona Eastern Railway Co.		-		1,681,182	1,681,182
865	San Diego & Imperial Valley RR Co. Inc.	846,000	459,463		-	459,463
869	Coast Belle Rail Corporation	2,087,500 **	1,133,721		-	1,133,721
878	Stockton Terminal and Eastern Railway	4,320,000	2,346,192		2,694,261	5,040,453
879	Sunset Railway Company		-		404,270	404,270

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies (continued)			<i>@ 54.31%</i>		<i>Rail Transportation Property @ 54.31%</i>	
881	San Francisco Bay Railway, LLC	4,050,000	2,199,555		-	2,199,555
882	Trona Railway Company LLC	16,600,000	9,015,460		10,800	9,026,260
883	McCloud Railway Company	277,750 *	150,846		155,264	306,110
889	Yreka Railroad Company	566,500 *	307,666		74,200	381,866
894	Napa Valley Wine Train, LLC	39,550,000	21,479,605		539,650	22,019,255
896	Santa Cruz Big Trees & Pacific Railway Co	2,409,000 *	1,308,329		-	1,308,329
897	San Joaquin Valley Railroad Company	43,100,000	23,407,610		3,367,336	26,774,946
898	Sierra Northern Railway	15,900,000	8,635,290		9,302,356	17,937,646
899	Arizona & California Railroad Company	4,510,000	2,449,381		2,488,037	4,937,418
Total - Railroad Companies		8,022,078,000	4,357,030,696		654,307,649	5,011,338,345

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities						
1100	AES Alamitos, LLC	45,600,000	45,600,000		-	45,600,000
1101	AES Redondo Beach, LLC	46,900,000	46,900,000		-	46,900,000
1102	AES Huntington Beach, LLC	1,740,000	1,740,000		-	1,740,000
1103	Dynegy Moss Landing, LLC	241,500,000	241,500,000		-	241,500,000
1105	Dynegy Oakland, LLC	3,480,000	3,480,000		-	3,480,000
1111	Long Beach Generation LLC	49,900,000	49,900,000		-	49,900,000
1112	CXA La Paloma, LLC	59,000,000	59,000,000		-	59,000,000
1115	Ormond Beach Power, LLC	89,400,000	89,400,000		-	89,400,000
1117	Ellwood Power, LLC	7,750,000	7,750,000		-	7,750,000
1122	MRP San Joaquin Energy, LLC - Hanford	15,300,000	15,300,000		-	15,300,000
1123	MRP San Joaquin Energy, LLC - Henrietta	18,100,000	18,100,000		-	18,100,000
1124	MRP San Joaquin Energy, LLC - Tracy	87,300,000	87,300,000		-	87,300,000
1126	Elk Hills Power, LLC	204,500,000	204,500,000		-	204,500,000
1127	High Desert Power Trust	196,400,000	196,400,000		-	196,400,000
1128	Delta Energy Center, LLC	195,300,000	195,300,000		-	195,300,000
1129	Gilroy Energy Center, LLC	23,500,000	23,500,000		-	23,500,000
1131	Pastoria Energy Facility, LLC	242,800,000	242,800,000		-	242,800,000
1132	CCFC Sutter Energy, LLC	95,300,000	95,300,000		-	95,300,000
1133	Metcalf Energy Center, LLC	142,200,000	142,200,000		-	142,200,000
1134	Otay Mesa Generating Company, LLC	201,700,000	201,700,000		-	201,700,000
1136	Blythe Energy, Inc.	98,700,000	98,700,000		-	98,700,000
1137	Sunrise Power Company, LLC	136,600,000	136,600,000		-	136,600,000
1141	Indigo Generation, LLC	20,900,000 *	20,900,000		-	20,900,000
1142	Larkspur Energy LLC	13,970,000 *	13,970,000		-	13,970,000
1143	Los Esteros Critical Energy Facility, LLC	166,500,000	166,500,000		-	166,500,000

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities (continued)						
1145	Harbor Cogeneration Company, LLC	4,193,954 **	4,193,954		-	4,193,954
1151	Russell City Energy Company, LLC	270,600,000	270,600,000		-	270,600,000
1152	Panoche Energy Center, LLC	191,000,000	191,000,000		-	191,000,000
1153	Midway Peaking, LLC	29,900,000	29,900,000		-	29,900,000
1155	Orange Grove Energy, L.P.	46,600,000	46,600,000		-	46,600,000
1157	Marsh Landing, LLC	382,400,000	382,400,000		-	382,400,000
1158	El Segundo Energy Center LLC	187,300,000	187,300,000		-	187,300,000
1159	Mariposa Energy, LLC	66,660,000 *	66,660,000		-	66,660,000
1160	Sentinel Energy Center, LLC	384,300,000 #	384,300,000		-	384,300,000
1162	Walnut Creek Energy, LLC	265,800,000	265,800,000		-	265,800,000
1163	Carlsbad Energy Center LLC	627,100,000	627,100,000		-	627,100,000
1164	Pio Pico Energy Center, LLC	351,600,000	351,600,000		-	351,600,000
1165	Malaga Power LLC	21,700,000	21,700,000		-	21,700,000
1166	AES Alamitos Energy, LLC	788,800,000	788,800,000		-	788,800,000
1167	AES Huntington Beach Energy, LLC	788,100,000	788,100,000		-	788,100,000
1168	Stanton Energy Reliability Center, LLC	131,200,000	131,200,000		-	131,200,000
Total - Electric Generation Facilities		6,941,593,954	6,941,593,954		-	6,941,593,954

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing (penalty cannot exceed \$20,000,000 of assessed value).

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange)						
2014	Sprint Communications Company, L.P.	45,500,000	45,500,000		1,112,300	46,612,300
2099	Smart City Networks LP	2,810,000	2,810,000		-	2,810,000
2274	MCI Communications Services, Inc.	406,900,000	335,900,000	12	1,874,318	337,774,318
2310	AT&T Communications	413,000,000	413,000,000		2,723,388	415,723,388
2372	MCI Metro Access Trans. Services Corp.	1,403,300,000	1,397,700,000	13	-	1,397,700,000
2416	NOS Communications, Inc.	178,000	178,000		-	178,000
2437	Dialink Corporation	14,600	14,600		-	14,600
2463	Centurylink Communications, LLC	758,600,000	758,600,000		3,539,999	762,139,999
2470	CBTS Technology Solutions LLC	168,300 *	168,300		-	168,300
7503	Verizon Select Services, Inc.	8,900	8,900		-	8,900
7512	Frontier Communications of America, Inc.	19,200,000	19,200,000		-	19,200,000
7516	Cybernet Communications Inc.	283,750 **	283,750		-	283,750
7580	Securus Technologies, Inc.	5,690,000	5,690,000		-	5,690,000
7621	SES Americom Inc.	2,110,000	2,110,000		-	2,110,000
7638	Integrated Telemanagement Services, Inc.	2,640 *	2,640		-	2,640
7640	Cox California Telecom, LLC	21,400,000	21,400,000		-	21,400,000
7690	CCT Telecommunications, Inc.	588,000	588,000		-	588,000
7707	Consolidated Comm. Enterprise Serv, Inc.	86,500,000	86,500,000		-	86,500,000
7732	NTT America, Inc.	11,900,000	11,900,000		-	11,900,000
7757	U.S. TelePacific Corp.	116,700,000	116,700,000		156,000	116,856,000
7758	BT Americas Inc.	2,080,000	2,080,000		-	2,080,000
7766	KDDI America, Inc.	4,740,000	4,740,000		-	4,740,000
7778	Zayo Group, LLC	491,700,000	491,700,000		-	491,700,000
7781	KT America, Inc.	16,600	16,600		-	16,600
7792	Point To Point, Inc.	636,000	636,000		-	636,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
7800	Earthlink Business, LLC	438,000	438,000		-	438,000
7811	Public Communications Services, Inc.	9,900	9,900		-	9,900
7814	PAETEC Communications, Inc.	1,740,000	1,740,000		-	1,740,000
7832	Astound Broadband LLC	63,400,000	63,400,000		248,466	63,648,466
7845	San Carlos Telecom, Inc.	16,720 *	16,720		-	16,720
7852	Telstra Incorporated	8,338,000 *	8,338,000		-	8,338,000
7866	Claro Enterprise Solutions, LLC	2,460,000	2,460,000		-	2,460,000
7871	Verizon Online LLC	15,100	15,100		-	15,100
7894	Ponderosa Cablevision	1,880,000	1,880,000		-	1,880,000
7902	ANPI Business, LLC	9,900	9,900		-	9,900
7913	VCOM Solutions, Inc.	155,100 *	155,100		-	155,100
7914	McLeodUSA Telecommunications Serv., Inc.	5,910,000	5,910,000		-	5,910,000
7934	Telecom House Inc.	169,400 *	169,400		-	169,400
7948	Comsat, Inc.	10,100,000	10,100,000		-	10,100,000
7953	Openpop.com, Inc.	8,500	8,500		-	8,500
7955	Enhanced Communications Network, Inc.	19,000	19,000		-	19,000
7956	Telespan Communications, LLC	748,000	748,000		-	748,000
7959	Airespring, Inc.	2,080,000	2,080,000		-	2,080,000
7960	CallTower, Inc.	228,800 *	228,800		-	228,800
7985	inContact, Inc.	3,212,000 *	3,212,000		-	3,212,000
7988	Global Tel*Link Corporation	20,900,000	20,900,000		-	20,900,000
7990	ComNet (USA) LLC	28,700	28,700		-	28,700
7994	Utility Telecom Group, LLC	2,160,000	2,160,000		-	2,160,000
7997	Edison Carrier Solutions	153,700,000	153,700,000		-	153,700,000
7999	Purple Communications Inc.	1,480,000	649,420	14	-	649,420
8002	Neutral Tandem-California, LLC	1,390,000	1,390,000		-	1,390,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8004	Greenfield Communications Inc.	41,800 *	41,800		-	41,800
8005	Vodafone US Inc.	1,550,000	1,550,000		-	1,550,000
8010	A+ Wireless, Inc.	6,600	6,600		-	6,600
8015	China Telecom (Americas) Corporation	15,100,000	15,100,000		-	15,100,000
8027	Blue Casa LLC	10,700	10,700		-	10,700
8029	IPC Network Services, Inc.	26,100	26,100		-	26,100
8031	Backbone Communications, Inc.	203,500 *	203,500		-	203,500
8035	Access One, Inc.	20,130 *	20,130		-	20,130
8042	Paxio, Inc.	4,580,000	4,580,000		-	4,580,000
8046	Intrado Communications LLC	167,000	167,000		-	167,000
8049	Fusion Communications, LLC	212,000	212,000		-	212,000
8051	Intelletrace, Inc.	77,200	77,200		-	77,200
8061	Spectrum Advanced Services, LLC	13,800,000	13,800,000		-	13,800,000
8063	Time Warner Cable Info. Services(CA), LLC	39,800,000	39,800,000		-	39,800,000
8071	Verizon Long Distance LLC	64,500	64,500		-	64,500
8074	Silv Communication, Inc.	60,375 **	60,375		-	60,375
8076	OPEX Communications, Inc.	12,100	12,100		-	12,100
8079	Cal-Ore Communications, Inc.	4,710,000	4,710,000		-	4,710,000
8080	Ymax Communications Corporation	2,900	2,900		-	2,900
8081	Sonic Telecom, LLC	166,900,000	166,900,000		-	166,900,000
8086	ANPI, LLC	2,800	2,800		-	2,800
8089	Conterra Ultra Broadband LLC	14,600,000	14,600,000		-	14,600,000
8090	Telecommunication Systems, Inc.	564,000	564,000		-	564,000
8091	Roadway Communications, Inc.	4,600	4,600		-	4,600

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8093	Extenet Systems (California) LLC	282,000,000	282,000,000		-	282,000,000
8099	Race Telecommunications, LLC.	137,200,000	137,200,000		-	137,200,000
8101	FastBlue Communications, Inc.	44,660 *	44,660		-	44,660
8106	Raw Bandwidth Telecom, Inc.	30,600	30,600		-	30,600
8109	Peerless Network of California, LLC	401,000	401,000		-	401,000
8112	Mosaic Networx, LLC	9,130 *	9,130		-	9,130
8113	GoDaddy.com	1,470,000	1,470,000		-	1,470,000
8115	&TV Communications, Inc.	55,660 *	55,660		-	55,660
8116	PC Landing Corp	8,710,000	8,710,000		-	8,710,000
8118	IntelePeer Cloud Communications, LLC	28,200	28,200		-	28,200
8120	TELUS Communications (U.S.) Inc.	61,100	61,100		-	61,100
8122	Bandwidth.com CLEC, LLC	1,925,000 *	1,925,000		-	1,925,000
8128	Talton Communications, Inc.	8,580 *	8,580		-	8,580
8129	Wide Voice, LLC	9,700	9,700		-	9,700
8131	Pacific Lightwave, Inc.	182,500 **	182,500		-	182,500
8133	Bestel USA, Inc.	37,400	37,400		-	37,400
8136	Plumas Sierra Telecommunications	25,100,000	25,100,000		-	25,100,000
8137	SnowCrest Telephone, Inc.	49,060 *	49,060		-	49,060
8139	California Broadband Cooperative, Inc.	17,000,000	17,000,000		-	17,000,000
8141	CENIC Broadband Initiatives LLC	6,100	6,100		-	6,100
8142	Dsi-Iti, LLC	3,000	3,000		-	3,000
8143	GTT Americas, LLC	7,787,500 **	7,787,500		-	7,787,500
8144	GC Pivotal, LLC	9,200,000 **	9,200,000		-	9,200,000
8146	Splice Communications, Inc.	67,430 *	67,430		-	67,430

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8148	Digital West Networks, Inc.	10,100,000	10,100,000		-	10,100,000
8151	CVIN, LLC	98,200,000	98,200,000		-	98,200,000
8153	Advanced Technology Distributors, Inc.	54,200	54,200		-	54,200
8154	Network Innovations, Inc.	306,000	306,000		-	306,000
8155	Time Warner Cable Business LLC	324,000	324,000		-	324,000
8156	Medallion Telecom Inc.	74,300	74,300		-	74,300
8158	RCLEC, INC.	129,000	129,000		-	129,000
8160	Vodex Communications Corporation	3,190 *	3,190		-	3,190
8161	Public Interest Telecom of California	108,020 *	108,020		-	108,020
8164	NetFortris Acquisition Co., Inc.	725,000	725,000		-	725,000
8167	Inyo Networks, Inc.	2,390,000	2,390,000		-	2,390,000
8169	Crown Castle Fiber, LLC	1,093,700,000	1,093,700,000		-	1,093,700,000
8171	LIT San Leandro LLC	9,100	9,100		-	9,100
8172	Cebridge Telecom CA LLC	210,000	210,000		-	210,000
8174	ACN Communications Services, LLC	4,400	4,400		-	4,400
8175	Granite Telecommunications, LLC	541,000	541,000		-	541,000
8176	Pay Tel Communications, Inc.	15,000	15,000		-	15,000
8178	Onvoy, LLC	18,300	18,300		-	18,300
8180	Karuk Tribe	99,880 *	99,880		-	99,880
8181	Five9, Inc.	35,800,000	35,800,000		-	35,800,000
8182	Ultimate Internet Access, Inc.	7,271,000 *	7,271,000		-	7,271,000
8184	Digital Transportation Corp.	5,900	5,900		-	5,900
8185	Webpass Telecommunications, LLC	1,550,000	1,550,000		-	1,550,000
8187	Fusion, LLC	878,000	878,000		-	878,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8188	LightSpeed Networks, Inc.	3,333,000 *	3,333,000		-	3,333,000
8189	OACYS Technology	2,860,000	2,860,000		-	2,860,000
8190	Sage Communications, Inc.	8,300	8,300		-	8,300
8191	Windstream KDL, Inc.	953,000	953,000		-	953,000
8193	UniVoip, Inc.	775,000	775,000		-	775,000
8194	IT Management Corporation	78,800	78,800		-	78,800
8195	Anza Electric Cooperative, Inc	12,600,000	12,600,000		-	12,600,000
8198	IFN.com, Inc.	1,330,000	1,330,000		-	1,330,000
8199	Fireline Network Solutions, Inc.	2,680,000	2,680,000		-	2,680,000
8200	Magna5 LLC	33,900	33,900		-	33,900
8202	California Internet, L.P.	47,960,000 *	47,960,000		-	47,960,000
8203	Tekify Fiber, LLC	757,000	757,000		-	757,000
8204	Velocity The Greatest Phone Co. Ever, Inc.	124,300 *	124,300		-	124,300
8208	Atherton Fiber, LLC	7,020,000	7,020,000		-	7,020,000
8209	Sun Microwave, Inc.	109,000	109,000		-	109,000
8211	Synergem Technologies, Inc.	2,167,000 *	2,167,000		-	2,167,000
8212	Ridge Communications, Inc.	388,000	388,000		-	388,000
8213	Bandwidth IG, LLC	99,200,000	99,200,000		-	99,200,000
8214	LCB Communications, LLC	602,800 *	602,800		-	602,800
8215	Bullseye Telecom, Inc.	92,200	92,200		-	92,200
8218	Intermountain Infrastructure Group, LLC	20,100,000	17,500,000	15	-	17,500,000
8219	GoTo Communications, Inc.	15,600	15,600		-	15,600
8220	CallFire, Inc.	234,000	234,000		-	234,000
8221	OpenFiber Inc.	13,860 *	13,860		-	13,860
8222	EcoVate, Inc.	7,200	7,200		-	7,200

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8224	Hudson Fiber Network, Inc.	209,000	209,000		-	209,000
8225	American Dark Fiber, LLC	7,510,000	7,510,000		-	7,510,000
8226	AMCS, LLC	1,590,000	1,590,000		-	1,590,000
8228	Vero Fiber Networks, LLC	21,100,000	21,100,000		-	21,100,000
8229	SES Engineering (U.S.) Inc.	2,150,000	2,150,000		-	2,150,000
8230	Varcomm Broadband, Inc.	620,000	620,000		-	620,000
8231	NGA 911, LLC	2,040,000	2,040,000		-	2,040,000
8232	Viski Global, LLC	74,910 *	74,910		-	74,910
8236	Cirion Technologies Solutions, LLC	2,200,000	2,200,000		-	2,200,000
8237	Netly Fiber Holdings, LLC	31,300,000	31,300,000		-	31,300,000
8238	Pacific Wyyerd, LLC	28,900,000	28,900,000		-	28,900,000
8239	New Horizons Communications Corporation	101,000	101,000		-	101,000
8240	Hunter Communications, Inc.	3,480,000	3,480,000		-	3,480,000
8241	Giggle Fiber, LLC	4,730,000	4,730,000		-	4,730,000
8242	Surfnet Communications, Inc.	1,600,000	1,600,000		-	1,600,000
8243	HWCA LP	13,900,000	13,900,000		-	13,900,000
8244	Cityside Networks, Inc	11,330 *	11,330		-	11,330
8245	EarthGrid PBC	4,532,000 *	4,532,000		-	4,532,000
Total - Telecommunications Companies (Interexchange)		6,410,534,325	6,330,503,745		9,654,471	6,340,158,216

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Wireless)						
2532	Los Angeles SMSA Ltd., Partnership,	1,548,700,000	1,555,839,300	16	50,093	1,555,889,393
2552	Fresno MSA Limited Partnership,	183,200,000	183,200,000		1,342,370	184,542,370
2559	Cellco Partnership	2,025,400,000	2,029,886,778	17	1,440,130	2,031,326,908
2606	AT&T Mobility LLC	3,316,100,000	3,331,446,187	18	-	3,331,446,187
2658	Intouch America, Inc.	18,590 *	18,590		-	18,590
2669	California RSA #4 Partnership,	19,100,000	19,100,000		142,180	19,242,180
2671	California Rural Service Area #1, Inc.	41,700,000	41,700,000		-	41,700,000
2681	Everything Wireless, LLC	66,000 *	66,000		-	66,000
2748	T-Mobile West, LLC	3,228,900,000	3,168,390,603	19	-	3,168,390,603
2760	Fisher Wireless Services, Inc.	999,000	999,000		-	999,000
2772	Globalstar USA, LLC	1,090,000	2,271,920	20	-	2,271,920
2780	i-wireless, LLC	2,900	2,900		-	2,900
2784	Best Buy Health, Inc.	18,600,000	18,600,000		-	18,600,000
2790	UVNV, Inc.	1,390,000	1,390,000		-	1,390,000
2798	Mobile Net Posa, Inc.	4,840 *	4,840		-	4,840
2801	Google North America Inc.	2,900,000	2,900,000		-	2,900,000
2804	Comcast OTR1, LLC	62,100	62,100		-	62,100
2806	STS Media, Inc.	19,625 **	19,625		-	19,625
2807	China Unicom (Americas) Operations, Ltd	1,980,000	1,980,000		-	1,980,000
2808	ATC Outdoor DAS, LLC	2,240,000	2,240,000		-	2,240,000
2810	Marconi Wireless Holdings, LLC	3,400	3,400		-	3,400
2811	DISH Wireless LLC	136,900,000	136,900,000		-	136,900,000
3002	American Messaging Services, LLC	133,000	133,000		-	133,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2023

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Wireless) (continued)						
3039	Fresno Mobile Radio, Inc.	622,000	622,000		-	622,000
3430	Spok, Inc.	458,000	458,000		-	458,000
Total - Telecommunications Companies (Wireless)		10,530,589,455	10,498,234,243		2,974,773	10,501,209,016
Grand Total - All State Assesseees		146,092,021,134	141,898,412,476		1,342,599,027	143,241,011,503

Table II - Notes
Lien Date - January 1, 2023

Note No.	SBE No.	Description of Value Adjustments	Total
1	104	Includes previously adopted assessment reductions totalling	(2,289,000)
2	121	Includes previously adopted assessment reductions totalling	(1,417,000)
3	148	Includes previously adopted escaped assessments totalling	1,130,938
4	195	Includes previously adopted assessment reductions totalling	(16,241,000)
5	198	Includes previously adopted assessment reductions totalling	(8,720,000)
6	235	Includes previously adopted assessment reductions totalling	(1,656,800)
7	246	Includes previously adopted assessment reductions totalling	(2,757,700)
8	279	Includes previously adopted assessment reductions totalling	(338,227,000)
9	409	Includes previously adopted assessment reductions totalling	(31,283,000)
10	480	Includes previously adopted assessment reductions totalling	(14,715,000)
11	804	Includes previously adopted escaped assessments totalling	240,129
12	2274	Includes previously adopted assessment reductions totalling	(71,000,000)
13	2372	Includes previously adopted assessment reductions totalling	(5,600,000)
14	2532	Includes previously adopted escaped assessments totalling	7,139,300
15	2559	Includes previously adopted escaped assessments totalling	4,486,778
16	2606	Includes previously adopted escaped assessments totalling	15,346,187
17	2748	Includes previously adopted assessment reductions totalling	(60,509,397)
18	2772	Includes previously adopted escaped assessments totalling	1,181,920
19	7999	Includes previously adopted assessment reductions totalling	(830,580)
20	8218	Includes previously adopted assessment reductions totalling	(2,600,000)
Total Adjustments			<u>(528,321,225)</u>