

Tuesday, May 24, 2022

The Board met at 450 N Street, Sacramento, at 10:08 a.m., with Ms. Cohen, Chair, Mr. Schaefer, Vice Chair, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Ms. Cohen.

ANNOUNCEMENTS

Ms. Cohen made remarks in recognition of Asian American and Pacific Islander (AAPI) Heritage Month and Small Business Awareness Month. Members joined Ms. Cohen, in recognition of AAPI Heritage Month and Small Business Awareness Month, with additional comments.

Mary Cichetti, Clerk, Board Proceedings, provided guidelines for public participation and other boardroom procedures.

ADOPTION AND SPECIAL PRESENTATION OF RETIREMENT RESOLUTIONS

Ms. Cohen made special remarks to Brenda J. Fleming, Special Consultant, and Former Executive Director of the State Board of Equalization, on her retirement. On behalf of the Board, Mary Cichetti, Clerk, Board Proceedings, read into the record and presented the retirement resolution to Ms. Fleming. Members made many complimentary remarks regarding their experiences with Ms. Fleming and her exceptional work with the Board of Equalization. Ms. Fleming thanked the Members and then thanked staff for their dedication and good work.

Action: Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board adopted the following resolution, extending sincere and grateful appreciation to Brenda J. Fleming for her dedicated service to the State Board of Equalization and to the State of California, congratulations on the retiree's well-earned retirement, and best wishes to her and her family for continued success, happiness, and good health in the years to come.

The Board recessed at 10:35 a.m. and reconvened at 10:38 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

Ms. Yee made special remarks to Laura A. SooHoo, Assistant to the Executive Director of the State Board of Equalization, on her retirement. On behalf of the Board, Mary Cichetti, Clerk, Board Proceedings, read into the record and presented a retirement resolution to Ms. SooHoo. Members made many complimentary remarks regarding their experiences with Ms. SooHoo and her exceptional work with the Board of Equalization. Ms. SooHoo thanked the Members for the recognition and kind words.

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The Board recessed at 10:50 a.m. and reconvened at 10:53 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

Action: Upon motion of Mr. Schaefer, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board adopted the following resolution, extending sincere and grateful appreciation to Laura A. SooHoo for her dedicated service to the State Board of Equalization and to the State of California, congratulations on the retiree's well-earned retirement, and best wishes to her and her family for continued success, happiness, and good health in the years to come.

BOARD MEMBER ANNUAL PHOTOGRAPH

The Board recessed at 10:54 a.m. and reconvened at 11:08 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

The annual Board photograph was taken.

PROPERTY TAX MATTER: STATE ASSESSED PROPERTIES VALUE SETTING

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding the valuation of state-assessed properties. The Board must set unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

Mr. McCool provided a brief review of the value-setting process and highlighted some changes for this year's values, compared to last year, by industry groups. Values are approximately 7 percent higher than those of last year. The Energy Companies group, as a whole industry, had a significant increase in value due to capital expenditures to replace depreciated property with new infrastructure. The Electric Generation Facilities group, as a whole industry, experienced the industry-typical decline in value due to limited life facilities. The Railroad Companies group increased in value possibly due to rebound from the effects of COVID-19 the prior year and general demand for shipping. Other industry groups had a 4 to 5 percent increase in overall values, probably due to increased cost of replacing properties: market-sourced trend factors increased. Late filing penalties decreased due to fewer late filings from assessees.

Mr. Gaines stated that he would not participate in the State Assessed Properties Value Setting for the following assessees: SBE No. 106, PacifiCorp; SBE No. 146, Sierra Pacific Power Company; SBE No. 188, Kern River Gas Transmission Company; and SBE No. 804, BNSF Railway Company, in accordance with Government Code, section 87105.

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Electric Generation Facilities

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of Lien Date 2022, be as follows:

SBE No. 1100	AES Alamitos, LLC	82,100,000
SBE No. 1101	AES Redondo Beach, LLC	71,700,000
SBE No. 1102	AES Huntington Beach, LLC	1,580,000
SBE No. 1103	Dynegy Moss Landing, LLC	289,800,000
SBE No. 1105	Dynegy Oakland, LLC	3,480,000
SBE No. 1111	Long Beach Generation LLC	45,400,000
SBE No. 1112	CXA La Paloma, LLC	57,900,000
SBE No. 1115	Ormond Beach Power, LLC	116,600,000
SBE No. 1117	Ellwood Power, LLC	7,550,000
SBE No. 1122	MRP San Joaquin Energy, LLC - Hanford	16,900,000
SBE No. 1123	MRP San Joaquin Energy, LLC - Henrietta	19,400,000
SBE No. 1124	MRP San Joaquin Energy, LLC - Tracy	102,100,000
SBE No. 1126	Elk Hills Power, LLC	239,000,000
SBE No. 1127	High Desert Power Trust	153,200,000
SBE No. 1128	Delta Energy Center, LLC	180,300,000
SBE No. 1129	Gilroy Energy Center, LLC	34,900,000
SBE No. 1131	Pastoria Energy Facility, LLC	240,400,000
SBE No. 1132	CCFC Sutter Energy, LLC	74,300,000
SBE No. 1133	Metcalf Energy Center, LLC	129,900,000
SBE No. 1134	Otay Mesa Generating Company, LLC	225,900,000
SBE No. 1136	Blythe Energy, Inc.	124,300,000
SBE No. 1137	Sunrise Power Company, LLC	139,800,000
SBE No. 1141	Indigo Generation, LLC	16,200,000
SBE No. 1142	Larkspur Energy, LLC	14,600,000
SBE No. 1143	Los Esteros Critical Energy Facility, LLC	187,300,000
SBE No. 1145	Harbor Cogeneration Company, LLC	4,193,954
SBE No. 1151	Russell City Energy Company, LLC	254,500,000
SBE No. 1152	Panoche Energy Center, LLC	182,000,000
SBE No. 1153	Midway Peaking, LLC	35,600,000
SBE No. 1155	Orange Grove Energy, L.P.	45,500,000
SBE No. 1157	Marsh Landing, LLC	378,000,000
SBE No. 1158	El Segundo Energy Center LLC	238,500,000
SBE No. 1159	Mariposa Energy, LLC	72,600,000
SBE No. 1160	Sentinel Energy Center, LLC	400,000,000
SBE No. 1162	Walnut Creek Energy, LLC	299,000,000
SBE No. 1163	Carlsbad Energy Center LLC	634,900,000
SBE No. 1164	Pio Pico Energy Center, LLC	342,600,000
SBE No. 1165	Malaga Power, LLC	23,200,000

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SBE No. 1166	AES Alamos Energy, LLC	787,800,000
SBE No. 1167	AES Huntington Beach Energy, LLC	776,800,000
SBE No. 1168	Stanton Energy Reliability Center, LLC	132,900,000

Energy Companies

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assesses as of Lien Date 2022, be as follows:

SBE No. 102	Bear Valley Electric Service Inc.	95,400,000
SBE No. 103	Anza Electric Cooperative, Inc.	17,200,000
SBE No. 104	Central Valley Gas Storage LLC	33,200,000
SBE No. 119	Trans Bay Cable LLC	544,500,000
SBE No. 121	Gill Ranch Storage, LLC	23,800,000
SBE No. 125	Terra-Gen Dixie Valley, LLC	3,740,000
SBE No. 135	Pacific Gas and Electric Company	38,603,700,000
SBE No. 141	San Diego Gas & Electric Company	12,365,700,000
SBE No. 148	Southern California Edison Company	34,274,700,000
SBE No. 149	Southern California Gas Company	10,429,900,000
SBE No. 152	Southwest Gas Corporation	522,700,000
SBE No. 153	Transwestern Pipeline Company	631,000
SBE No. 156	DATC Path 15, LLC	60,600,000
SBE No. 160	Valley Electric Association, Inc.	268,000
SBE No. 161	Horizon West Transmission, LLC	77,700,000
SBE No. 163	Liberty Utilities (Calpeco Electric), LLC	215,600,000
SBE No. 173	Surprise Valley Electrification Corp.	24,300,000
SBE No. 176	Plumas-Sierra Rural Electric Cooperative	72,600,000
SBE No. 180	North Baja Pipeline, LLC	61,200,000
SBE No. 187	Mojave Pipeline Company, LLC	41,100,000
SBE No. 189	Standard Pacific Gas Line, Incorporated	73,700,000
SBE No. 190	Tuscarora Gas Transmission Company	62,800,000
SBE No. 191	Arizona Public Service Company	1,600,000
SBE No. 192	Alpine Natural Gas Operating Company No. One LLC	770,000
SBE No. 193	Arizona Electric Power Cooperative, Inc.	1,640,000
SBE No. 194	West Coast Gas Company, Inc.	357,000
SBE No. 195	Wild Goose Storage, LLC	155,800,000
SBE No. 197	El Paso Natural Gas Company, LLC	22,400,000
SBE No. 198	Lodi Gas Storage, LLC	64,300,000

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Pipeline Companies

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assesseees as of Lien Date 2022, be as follows:

SBE No. 402	CALNEV Pipe Line LLC	83,000,000
SBE No. 407	Valero Refining Company - California	603,000
SBE No. 409	Torrance Valley Pipeline Company, LLC	284,300,000
SBE No. 410	Homestake Mining Company	48,850
SBE No. 412	Kings County Canal Company	1,100,000
SBE No. 414	Torrance Pipeline Company LLC	12,400,000
SBE No. 428	CPN Pipeline Company	21,300,000
SBE No. 429	Chevron USA, Inc.	92,900,000
SBE No. 435	Natomas Central Mutual Water Company	144,100
SBE No. 461	SFPP, L.P.	419,400,000
SBE No. 462	Tesoro Refining and Marketing Company, LLC	788,000
SBE No. 467	Phillips 66 Company	392,000
SBE No. 469	San Ardo Pipeline Company	6,750,000
SBE No. 475	Searles Valley Minerals Inc	12,900,000
SBE No. 476	Chevron USA, Inc.	4,370,000
SBE No. 478	California Gas Gathering, Inc.	196,900
SBE No. 480	Phillips 66 Pipeline LLC	62,700,000
SBE No. 486	Pacific Pipeline System, LLC	28,700,000
SBE No. 489	California Resources Production Corporation	5,410,000
SBE No. 490	Crimson California Pipeline L.P.	24,200,000
SBE No. 491	SMF Pipeline	6,730,000
SBE No. 492	San Pablo Bay Pipeline Company LLC	59,300,000
SBE No. 493	Cardinal Pipeline, LP	2,180,000
SBE No. 494	Zenith Energy West Coast Terminals LLC	13,900,000

Railroad Companies

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assesseees as of Lien Date 2022, be as follows:

SBE No. 802	Central Oregon & Pacific Railroad	7,120,000
SBE No. 805	Goose Lake Railway, LLC	488,000
SBE No. 808	West Isle Line, Inc.	125,000
SBE No. 810	California Northern Railroad	33,600,000
SBE No. 812	Ventura County Railroad	8,350,000
SBE No. 813	Pacific Harbor Lines	12,800,000

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SBE No. 815	Mendocino Railway	3,770,000
SBE No. 817	Tulare Valley Railroad	555,000
SBE No. 818	Central California Traction Company	10,131,000
SBE No. 822	Pacific Sun Railroad, LLC	227,000
SBE No. 824	St. Paul & Pacific Railroad, LLC	210,000
SBE No. 826	Sacramento Valley Railroad, LLC	5,670,000
SBE No. 827	Northwestern Pacific Railroad Company	2,167,000
SBE No. 843	Union Pacific Railroad Company	4,056,700,000
SBE No. 850	Modesto & Empire Traction Company	56,600,000
SBE No. 857	Richmond Pacific Railroad Corporation	2,990,000
SBE No. 861	Quincy Railroad Company	200,000
SBE No. 865	San Diego & Imperial Valley Railroad Co. Inc.	1,560,000
SBE No. 869	Coast Belle Rail Corporation	2,112,500
SBE No. 878	Stockton Terminal and Eastern Railway	4,940,000
SBE No. 881	San Francisco Bay Railway, LLC	4,565,000
SBE No. 882	Trona Railway Company LLC	16,300,000
SBE No. 883	McCloud Railway Company	259,000
SBE No. 889	Yreka Railroad Company	498,000
SBE No. 894	Napa Valley Wine Train, LLC	36,500,000
SBE No. 896	Santa Cruz Big Trees & Pacific Railway Co.	2,431,000
SBE No. 897	San Joaquin Valley Railroad Company	38,700,000
SBE No. 898	Sierra Northern Railway	10,900,000
SBE No. 899	Arizona & California Railroad Company	6,170,000

Telecommunications Companies

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board ordered that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of Lien Date 2022, be as follows:

Local Exchange

SBE No. 201	Frontier California, Inc.	1,842,400,000
SBE No. 202	CenturyTel of Eastern Oregon, Inc.	17,100
SBE No. 203	Frontier Communications of the Southwest, Inc.	14,400,000
SBE No. 205	The Ponderosa Telephone Company	33,600,000
SBE No. 209	Pinnacles Telephone Co.	2,710,000
SBE No. 210	Calaveras Telephone Company	11,900,000
SBE No. 228	Ducor Telephone Company	4,100,000
SBE No. 235	Foresthill Telephone Co.	16,720,000
SBE No. 239	Hornitos Telephone Company	1,830,000
SBE No. 240	Happy Valley Telephone Company	3,850,000
SBE No. 246	Kerman Telephone Co.	27,830,000
SBE No. 279	Pacific Bell Telephone Company	4,844,700,000

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SBE No. 284	Citizens Telecommunications Company of California, Inc.	101,300,000
SBE No. 286	Sierra Telephone Company, Inc.	66,600,000
SBE No. 294	Consolidated Communications of California Company	90,600,000
SBE No. 301	The Siskiyou Telephone Company	74,700,000
SBE No. 327	Volcano Telephone Company	39,700,000
SBE No. 328	Cal-Ore Telephone Co.	7,660,000
SBE No. 330	Winterhaven Telephone Company	5,560,000

Wireless

SBE No. 2532	Los Angeles SMSA Ltd., Partnership	1,482,400,000
SBE No. 2552	Fresno MSA Limited Partnership	142,400,000
SBE No. 2559	Cellco Partnership	1,781,000,000
SBE No. 2606	AT&T Mobility LLC	2,834,500,000
SBE No. 2658	Intouch America, Inc.	18,590
SBE No. 2669	California RSA #4 Partnership	17,200,000
SBE No. 2671	California Rural Service Area #1, Inc.	38,800,000
SBE No. 2681	Everything Wireless, LLC	66,000
SBE No. 2720	Sprint Spectrum LP	185,000,000
SBE No. 2748	T-Mobile West, LLC	2,687,800,000
SBE No. 2760	Fisher Wireless Services, Inc.	1,060,000
SBE No. 2772	Globalstar USA, LLC	973,000
SBE No. 2780	i-wireless, LLC	3,900
SBE No. 2784	Best Buy Health, Inc.	13,600,000
SBE No. 2790	UVNV, Inc.	1,410,000
SBE No. 2798	Mobile Net Posa, Inc.	4,840
SBE No. 2801	Google North America Inc.	3,070,000
SBE No. 2804	Comcast OTR1, LLC	77,800
SBE No. 2806	STS Media, Inc.	19,625
SBE No. 2807	China Unicom (Americas) Operations, Ltd	3,440,000
SBE No. 2808	ATC Outdoor DAS, LLC	3,440,000
SBE No. 2810	Marconi Wireless Holdings, LLC	5,170
SBE No. 2811	DISH Wireless LLC	27,300,000
SBE No. 3002	American Messaging Services, LLC	170,000
SBE No. 3039	Fresno Mobile Radio, Inc.	179,000
SBE No. 3430	Spok, Inc.	611,000

Interexchange

SBE No. 2014	Sprint Communications Company, L.P.	128,700,000
SBE No. 2099	Smart City Networks LP	3,380,000
SBE No. 2274	MCI Communications Services, Inc.	426,200,000
SBE No. 2310	AT&T Communications	423,800,000
SBE No. 2366	Value-Added Communications, Inc.	3,200
SBE No. 2372	MCI Metro Access Transmission Services Corp	1,024,300,000
SBE No. 2416	NOS Communications, Inc.	171,000
SBE No. 2437	Dialink Corporation	13,700

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SBE No. 2463	Centurylink Communications, LLC	772,000,000
SBE No. 2470	CBTS Technology Solutions LLC	70,100
SBE No. 7503	Verizon Select Services, Inc.	7,900
SBE No. 7512	Frontier Communications of America, Inc.	26,500,000
SBE No. 7516	Cybernet Communications Inc.	283,750
SBE No. 7580	Securus Technologies, Inc.	3,130,000
SBE No. 7621	SES Americom Inc.	2,130,000
SBE No. 7638	Integrated Telemanagement Services, Inc.	2,400
SBE No. 7640	Cox California Telcom, LLC	27,300,000
SBE No. 7690	CCT Telecommunications, Inc.	285,000
SBE No. 7707	Consolidated Communications Enterprise Services, Inc.	64,300,000
SBE No. 7732	NTT America, Inc.	15,200,000
SBE No. 7757	U.S. TelePacific Corp.	124,200,000
SBE No. 7758	BT Americas Inc.	2,150,000
SBE No. 7766	KDDI America, Inc.	5,010,000
SBE No. 7778	Zayo Group, LLC	473,700,000
SBE No. 7781	KT America, Inc.	5,400
SBE No. 7792	Point To Point, Inc.	649,000
SBE No. 7800	Earthlink Business, LLC	383,000
SBE No. 7811	Public Communications Services, Inc.	17,500
SBE No. 7814	PAETEC Communications, Inc.	1,650,000
SBE No. 7832	Astound Broadband LLC	65,200,000
SBE No. 7845	San Carlos Telecom, Inc.	19,470
SBE No. 7852	Telstra Incorporated	7,580,000
SBE No. 7866	Claro Enterprise Solutions, LLC	1,910,000
SBE No. 7871	Verizon Online LLC	13,700
SBE No. 7894	Ponderosa Cablevision	1,830,000
SBE No. 7902	ANPI Business, LLC	11,100
SBE No. 7913	VCOM Solutions, Inc.	141,000
SBE No. 7914	McLeodUSA Telecommunications Services, Inc.	4,320,000
SBE No. 7916	Peak Communications, Inc.	3,740
SBE No. 7934	Telecom House Inc.	169,400
SBE No. 7948	Comsat, Inc.	3,751,000
SBE No. 7953	Openpop.com, Inc.	9,900
SBE No. 7955	Enhanced Communications Network, Inc.	26,300
SBE No. 7956	Telespan Communications, LLC	110,000
SBE No. 7959	Airespring, Inc.	940,000
SBE No. 7960	CallTower, Inc.	208,000
SBE No. 7985	inContact, Inc.	3,211,000
SBE No. 7988	Global Tel*Link Corporation	11,000,000
SBE No. 7990	ComNet(USA) LLC	31,200
SBE No. 7994	Utility Telecom Group, LLC	1,690,000
SBE No. 7997	Edison Carrier Solutions	157,300,000
SBE No. 7998	Norcast Communications Corporation	115,500
SBE No. 7999	Purple Communications Inc.	2,552,000

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SBE No. 8002	Neutral Tandem - California, LLC	2,250,000
SBE No. 8004	Greenfield Communications, Inc.	67,210
SBE No. 8005	Vodafone US Inc.	1,910,000
SBE No. 8010	A+ Wireless, Inc.	6,800
SBE No. 8015	China Telecom (Americas) Corporation	17,200,000
SBE No. 8027	Blue Casa LLC	15,400
SBE No. 8029	IPC Network Services, Inc.	34,900
SBE No. 8031	Backbone Communications, Inc.	185,000
SBE No. 8035	Access One, Inc.	18,300
SBE No. 8042	Paxio, Inc.	4,994,000
SBE No. 8046	Intrado Communications LLC	232,000
SBE No. 8049	Fusion Communications, LLC	348,000
SBE No. 8051	Inteltrace, Inc.	91,900
SBE No. 8057	Vertex Telecom, Inc.	256,300
SBE No. 8061	Spectrum Advanced Services, LLC	25,600,000
SBE No. 8063	Time Warner Cable Information Services (CA), LLC	56,000,000
SBE No. 8071	Verizon Long Distance LLC	47,800
SBE No. 8074	Silv Communication, Inc.	60,375
SBE No. 8076	OPEX Communications, Inc.	17,000
SBE No. 8079	Cal-Ore Communications, Inc.	4,260,000
SBE No. 8080	Ymax Communications Corporation	2,300
SBE No. 8081	Sonic Telecom, LLC	120,900,000
SBE No. 8082	WTI Communications, Inc.	3,850
SBE No. 8086	ANPI, LLC	3,800
SBE No. 8089	Conterra Ultra Broadband LLC	15,400,000
SBE No. 8090	Telecommunication Systems, Inc.	681,000
SBE No. 8091	Roadway Communications, Inc.	4,500
SBE No. 8093	Extenet Systems (California) LLC	262,900,000
SBE No. 8099	Race Telecommunications, LLC	81,100,000
SBE No. 8101	FastBlue Communications, Inc.	44,660
SBE No. 8106	Raw Bandwidth Telecom, Inc.	34,100
SBE No. 8109	Peerless Network of California, LLC	509,300
SBE No. 8112	Mosaic Networx, LLC	9,130
SBE No. 8113	GoDaddy.com	1,830,000
SBE No. 8115	&TV Communications, Inc.	41,800
SBE No. 8116	PC Landing Corp.	9,870,000
SBE No. 8118	IntelePeer Cloud Communications, LLC	32,900
SBE No. 8120	TELUS Communications (U.S.) Inc.	74,200
SBE No. 8122	Bandwidth.com CLEC, LLC	1,770,000
SBE No. 8126	Broadview Networks, Inc.	3,200
SBE No. 8128	Talton Communications, Inc.	30,800
SBE No. 8129	Wide Voice, LLC	12,800
SBE No. 8131	Pacific Lightwave, Inc.	182,500
SBE No. 8133	Bestel USA, Inc.	7,600
SBE No. 8136	Plumas Sierra Telecommunications	16,800,000

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SBE No. 8137	SnowCrest Telephone, Inc.	55,440
SBE No. 8139	California Broadband Cooperative, Inc.	17,500,000
SBE No. 8141	CENIC Broadband Initiatives LLC	6,100
SBE No. 8142	Dsi-Iti, LLC	4,500
SBE No. 8143	GTT Americas, LLC	6,853,000
SBE No. 8144	GC Pivotal, LLC	8,096,000
SBE No. 8146	Splice Communications, Inc	10,900
SBE No. 8148	Digital West Networks, Inc.	6,420,000
SBE No. 8151	CVIN, LLC	68,900,000
SBE No. 8152	Broadband Dynamics, LLC	2,000
SBE No. 8153	Advanced Technology Distributors, Inc.	59,900
SBE No. 8154	Network Innovations, Inc.	108,350
SBE No. 8155	Time Warner Cable Business LLC	394,000
SBE No. 8156	Medallion Telecom Inc.	102,000
SBE No. 8158	RCLEC, Inc.	126,000
SBE No. 8160	Vodex Communications Corporation	2,900
SBE No. 8161	Public Interest Telecom of California	106,000
SBE No. 8162	GetGo Communications LLC	33,000
SBE No. 8164	NetFortris Acquisition Co., Inc.	1,040,000
SBE No. 8167	Inyo Networks, Inc.	2,530,000
SBE No. 8169	Crown Castle Fiber, LLC	824,800,000
SBE No. 8171	LIT San Leandro LLC	8,300
SBE No. 8172	Cebridge Telecom CA LLC	224,000
SBE No. 8174	ACN Communications Services, LLC	4,840
SBE No. 8175	Granite Telecommunications, LLC	291,000
SBE No. 8176	Pay Tel Communications, Inc.	22,660
SBE No. 8178	Onvoy, LLC	22,600
SBE No. 8180	Karuk Tribe	107,360
SBE No. 8181	Five9, Inc	25,700,000
SBE No. 8182	Ultimate Internet Access, Inc.	4,330,000
SBE No. 8184	Digital Transportation Corp.	6,400
SBE No. 8185	Webpass Telecommunications, LLC	1,600,000
SBE No. 8187	Fusion, LLC	826,000
SBE No. 8188	LightSpeed Networks, Inc.	3,050,000
SBE No. 8189	OACYS Technology	2,430,000
SBE No. 8190	Sage Communications, Inc.	9,460
SBE No. 8191	Windstream KDL, Inc.	696,000
SBE No. 8193	UniVoip, Inc.	742,500
SBE No. 8194	IT Management Corporation	53,700
SBE No. 8195	Anza Electric Cooperative, Inc.	12,000,000
SBE No. 8198	IFN.com, Inc.	1,020,000
SBE No. 8199	Fireline Network Solutions, Inc.	2,706,000
SBE No. 8200	Magna5 LLC	92,500
SBE No. 8202	California Internet, L.P.	30,300,000
SBE No. 8203	Tekify Fiber, LLC	777,000

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SBE No. 8204	Velocity The Greatest Phone Company Ever, Inc.	113,000
SBE No. 8207	Call One Inc.	6,160
SBE No. 8208	Atherton Fiber, LLC	6,560,000
SBE No. 8209	Sun Microwave, Inc.	116,000
SBE No. 8211	Synergem Technologies, Inc	214,500
SBE No. 8212	Ridge Communications, Inc.	417,000
SBE No. 8213	Bandwidth IG, LLC	48,900,000
SBE No. 8214	LCB Communications, LLC	602,800
SBE No. 8215	Bullseye Telecom, Inc.	119,000
SBE No. 8217	Netly, LLC	22,000,000
SBE No. 8218	Intermountain Infrastructure Group, LLC	12,000,000
SBE No. 8219	Jive Communications, Inc.	22,300
SBE No. 8220	CallFire, Inc.	331,100
SBE No. 8221	OpenFiber, Inc.	13,860
SBE No. 8222	EcoVate, Inc.	16,060
SBE No. 8224	Hudson Fiber Network Inc.	235,000
SBE No. 8225	American Dark Fiber, LLC	5,080,000
SBE No. 8226	AMCS, LLC	1,620,000
SBE No. 8227	Open5G Inc.	14,500
SBE No. 8228	Vero Fiber Networks, LLC	9,340,000
SBE No. 8229	SES Engineering (U.S.) Inc.	2,440,000
SBE No. 8230	Varcomm Broadband, Inc.	508,000
SBE No. 8231	NGA 911, LLC	2,420,000
SBE No. 8232	Viski Global, LLC	74,910

Mr. Gaines stated that he would not participate in the State Assessed Properties Value Setting for the following assesseees: SBE No. 106, PacifiCorp; SBE No. 146, Sierra Pacific Power Company; SBE No. 188, Kern River Gas Transmission Company; and SBE No. 804, BNSF Railway Company, in accordance with Government Code, section 87105, and left the Boardroom.

Energy Companies (Continued)

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Vazquez, and Ms. Yee voting yes, Mr. Gaines absent and not participating, the Board ordered that the staff recommended assessed value to be used in the assessment of unitary property of the following listed assesseees as of Lien Date 2022, be as follows:

SBE No. 106	PacifiCorp	322,500,000
SBE No. 146	Sierra Pacific Power Company	76,500,000
SBE No. 188	Kern River Gas Transmission Company	158,700,000

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PENDING BOARD APPROVAL

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Railroad Companies (Continued)

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Vazquez, and Ms. Yee voting yes, Mr. Gaines absent and not participating, the Board ordered that the staff recommended assessed value to be used in the assessment of unitary property of the following listed assessee as of Lien Date 2022, be as follows:

SBE No. 804	BNSF Railway Company	3,235,400,000
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Mr. Gaines returned to the Boardroom.

Ms. Yee introduced Anthony Epolite, Deputy Controller for Tax Policy.

Ms. Yee left the Boardroom and Mr. Epolite entered on behalf of Ms. Yee in accordance with Government Code, section 7.9.

BOARD MEMBER REQUESTED MATTERS: BOARD MEMBER INITIATIVES**University of Southern California (USC) Sol Price School of Public Policy Collaborative Project Presentation (Mr. Gaines / Mr. Schaefer)**

Mr. Gaines and Mr. Schaefer made introductory remarks regarding a report out from the USC Sol Price School of Public Policy student team on their assessment and recommendations to the Board on proactively implementing a key component of Goal 4, Agency-Wide Branding Campaign, of the Board Members' Strategic Plan.

The student team presented their key findings and recommended three-year branding strategy and implementation plan:

1. Create a toolkit that centralizes messaging and provides guidance with tailorable strategies. This was a recurring best practice identified in both the interviews and the case studies that may ensure unified messaging and communication practices to provide an equitable experience for internal and external stakeholders.

2. Standardize roles and titles across districts to simplify the organizational structure across districts and increase collaborative efforts. Town Halls during the early stages of the COVID-19 pandemic were positive examples of the benefits achievable through cross-district collaboration and information sharing.

3. Develop BOE resources and materials that apply to both expert and non-expert audiences. The BOE handles the administration and oversight of complex tax programs. Public documents and communications would benefit from non-expert language and images.

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Speakers: Ebony Jeffries, Master of Public Administration Student Consultant Team Member, USC Sol Price School of Public Policy
 Sarah Clair, Master of Public Administration Student Consultant Team Member, USC Sol Price School of Public Policy
 Lois M. Takahashi, Houston Flournoy Professor of State Government, and Director, USC Sol Price School of Public Policy in Sacramento

Mr. Gaines referenced the flyer invitation to the 2022 Taxpayers' Bill of Rights Hearing, which will be held in Sacramento on August 30, 2022 ([Exhibit 5.1](#)).

Exhibits to these minutes are incorporated by reference.

The Board recessed at 12:09 p.m. and reconvened at 12:45 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

ADMINISTRATIVE SESSION

Administrative Matters, Consent

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board made the following order:

Action: Adopt the Board Meeting Minutes of April 26, 2022.

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Vazquez, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board made the following order:

Action: Adopt property tax forms for Proposition 19 to go into effect immediately (BOE-19-B, BOE-19-C, BOE-19-D, BOE-19-DC, BOE-19-G, BOE-19-P, BOE-19-V, BOE-58-AH, and BOE-58-G, and adopt revisions to forms for 2023 lien date (BOE-260A, BOE-260B, BOE-262AH, BOE-263, BOE-263-B, BOE-263-C, BOE-264-AH, BOE-265, BOE-267-A, BOE-267-SNT, BOE-268-A, BOE-268-B, BOE-269-AH, BOE-305-AH, BOE-502-A, and BOE-502-AH) as recommended by staff.

Executive Director’s Report

Yvette M. Stowers, Executive Director, provided a report regarding the status of pending and upcoming organizational issues, including an update on the feasibility of BOE implementing a website translation functionality, and notes on upcoming meetings and events. Ms. Stowers reported that staff is currently translating the Proposition 19 fact sheet to the Spanish language and will translate Taxpayers’ Rights Advocate information sheets to the Spanish and Chinese languages next, followed by other publications.

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Yvette M. Stowers, Executive Director, provided a report confirming her approval for the extension of time for the Counties of Mariposa, Mendocino, and Trinity to complete and submit the Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155.

Lisa Renati, Chief Deputy Director, provided a report on the status of operational priorities, including budget, workforce capacity, business continuity plan, and the now-fully implemented updated telework policy.

Lisa Renati, Chief Deputy Director, reported that the agency projects related to the implementation and action plan for Proposition 19 are progressing as expected. Ms. Renati reported an approximate 326,400 unique external page views of the BOE's Proposition 19 information website since its launch in November 2020, which includes 11,000 additional unique external page views since the last report in April 2022.

Property Tax Deputy Director's Report

David Yeung, Deputy Director, Property Tax Department, provided a report on the status of pending and upcoming projects, activities, and departmental issues, including the Property Tax Department's Proposition 19 implementation actions and guidance, the status of Property Tax Rules 462.520 and 462.540, updated forms adopted by the Board earlier in the day, continued inquiries from stakeholders (taxpayers, County Assessors, and other interested parties), and updates to the BOE's Proposition 19 website.

Glenna Schultz, Principal Property Appraiser, County-Assessed Properties Division (CAPD), provided a report of the new Letters to Assessors issued since the last Board Meeting. Ms. Schultz reported that staff provided to date nine virtual classes and trained 271 students in 2022. Ms. Schultz also reviewed recent activities and plan for the Appraisal Training and Certification Program. The Training and Certification Section plans to hold a 3-hour workshop on mineral properties and another on taxable possessory interests in the near future.

Holly Cooper, Principal Property Appraiser, CAPD, provided a report on Assessment Practices Surveys, including those completed in 2022 to date and that there are 11 other counties in progress. Ms. Cooper outlined the Assessment Practices Surveys hybrid plan for cost improvement.

Michelle Cruz, Principal Property Appraiser, State-Assessed Properties Division (SAPD), reported on the next steps for the Board-adopted state assessee values in preparation for the Board roll, and information on the private railroad car appraisals.

Lauren Keach, Principal Property Appraiser, CAPD, provided the status of the Welfare Exemption Process Improvement Project.

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Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding the annual adoption of the Railroad Revitalization and Regulatory Reform (4-R) Act Equalization Ratio for the current fiscal year which ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property ([Exhibit 5.2](#)).

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board set the 4-R Act Equalization Ratio at 56.05 percent of market value for the 2022-23 roll as recommended by staff.

Legislative, Research & Statistics Division Chief's Report

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, reported on upcoming legislative deadlines and reviewed the status of legislative bills. Mr. Weatherby highlighted SB 440 (Dodd), SB 1494 (Senate Governance & Finance Committee), AB 1206 (Bennett), and AB 1733 (Quirk). Mr. Weatherby also provided an update on legislation related to Proposition 19.

Taxpayers' Rights Advocate Office's Report

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on workload of the Taxpayers' Rights Advocate Office, and reported on Proposition 19 education and outreach. Ms. Thompson also provided an update on the Annual Taxpayers' Bill of Rights Hearing, which will be held in Sacramento on August 30, 2022.

PUBLIC POLICY HEARINGS

Proposition 19 Implementation

Ms. Cohen invited persons to address the Board regarding the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020*.

Mary Cichetti, Clerk, Board Proceedings, read into the record written comments from the following individual.

Vaughn McGuire, San Francisco County ([Exhibit 5.4](#)) ([Exhibit 5.5](#))

Speaker: Vaughn McGuire, San Francisco County

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Impact of Public Calamities on Property Tax Administration: County Boards of Equalization/Assessment Appeals Boards (AAB) Remote Hearings

Ms. Cohen invited persons to address the Board regarding the non-consensus items needing additional guidance regarding remote AAB hearings, but none provided comment.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Ms. Cohen invited persons who wish to address the Board regarding items not on the agenda to come forward, but none provided public comment.

CLOSING

Mr. Vazquez welcomed Mr. Epolite to the Board. Mr. Vazquez made remarks in recognition of Memorial Day and of those who fought in the many wars to protect our freedom.

The Board adjourned at 3:00 p.m. in memory of Frank Lettini, U.S. Army Veteran and Owner of Frank's Automotive in Sacramento.

The foregoing minutes are adopted by the Board on June 24, 2022.

PENDING BOARD APPROVAL