

2026

Recommendation for Assessment of State-Assessed Property



CALIFORNIA STATE BOARD OF EQUALIZATION

BOARD MEMBERS

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First District
Sacramento

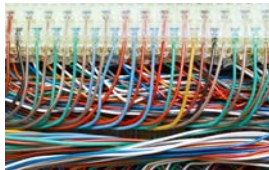
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Executive Director



Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2026 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 27, 2026
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 22, 2026

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 66.88 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 values allocated to counties

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

For the state as a whole, there was an increase of 3.13 percent in the 2026-2027 assessed values compared to 2025-2026. Changes by industry group are as follows:

Industry Group	2025-2026 Assessed Value	2026-2027 Assessed Value	Amount of Change	Percentage Change
Gas, Electric, and Water Companies	\$126,500,791,015	\$130,700,508,130	\$4,199,717,115	3.32%
Telecommunications Companies (Local Exchange)	6,470,313,772	6,470,368,970	55,198	0.00%
Pipeline Companies	1,207,267,907	1,217,405,575	10,137,668	0.84%
Railcar Maintenance Facilities	25,642,682	31,397,226	5,754,544	22.44%
Railroad Companies	5,690,333,805	6,269,445,572	579,111,767	10.18%
Electric Generation Facilities	7,541,084,000	6,970,026,000	(571,058,000)	(7.57%)
Telecommunications Companies (Interexchange)	7,428,945,919	8,547,707,812	1,118,761,893	15.06%
Telecommunications Companies (Wireless)	9,697,053,247	8,898,715,509	(798,337,738)	(8.23%)
Telecommunications Companies (VoIP)	-	606,035,540	606,035,540	N/A
Total	\$164,561,432,347	\$169,711,610,334	\$5,150,177,987	3.13%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2026

County Number	County Name	2025-2026	2026-2027	Increase (Decrease)	% Increase (Decrease)
1	Alameda	6,146,999,710	6,754,782,389	607,782,679	9.89%
2	Alpine	37,649,689	44,019,409	6,369,720	16.92%
3	Amador	459,168,982	524,796,441	65,627,459	14.29%
4	Butte	1,733,533,794	1,953,543,767	220,009,973	12.69%
5	Calaveras	374,144,543	428,889,091	54,744,548	14.63%
6	Colusa	898,291,323	920,133,131	21,841,808	2.43%
7	Contra Costa	5,299,431,576	5,387,930,324	88,498,748	1.67%
8	Del Norte	100,534,617	122,475,881	21,941,264	21.82%
9	El Dorado	912,460,297	1,057,218,805	144,758,508	15.86%
10	Fresno	5,842,449,939	6,152,106,526	309,656,587	5.30%
11	Glenn	240,079,781	249,988,537	9,908,756	4.13%
12	Humboldt	1,001,475,479	1,057,130,031	55,654,552	5.56%
13	Imperial	849,241,591	1,026,483,570	177,241,979	20.87%
14	Inyo	332,649,398	321,945,914	(10,703,484)	(3.22%)
15	Kern	6,323,328,014	6,251,291,296	(72,036,718)	(1.14%)
16	Kings	757,913,130	776,369,452	18,456,322	2.44%
17	Lake	330,999,863	353,875,675	22,875,812	6.91%
18	Lassen	223,863,162	278,423,435	54,560,273	24.37%
19	Los Angeles	30,809,387,567	30,529,039,704	(280,347,863)	(0.91%)
20	Madera	995,394,324	1,050,542,568	55,148,244	5.54%
21	Marin	1,139,728,913	1,170,276,035	30,547,122	2.68%
22	Mariposa	198,804,576	238,050,120	39,245,544	19.74%
23	Mendocino	578,163,891	598,913,827	20,749,936	3.59%
24	Merced	1,046,996,317	1,106,088,546	59,092,229	5.64%
25	Modoc	235,220,754	260,615,761	25,395,007	10.80%
26	Mono	228,967,794	222,337,585	(6,630,209)	(2.90%)
27	Monterey	1,840,619,423	1,913,153,308	72,533,885	3.94%
28	Napa	799,689,954	870,799,044	71,109,090	8.89%
29	Nevada	641,333,411	692,091,753	50,758,342	7.91%
30	Orange	10,675,610,323	10,610,876,860	(64,733,463)	(0.61%)
31	Placer	2,157,939,230	2,343,570,071	185,630,841	8.60%
32	Plumas	929,511,255	1,039,866,322	110,355,067	11.87%
33	Riverside	9,756,291,279	9,532,310,705	(223,980,574)	(2.30%)

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2026

County Number	County Name	2025-2026	2026-2027	Increase (Decrease)	% Increase (Decrease)
34	Sacramento	2,311,423,201	2,466,052,917	154,629,716	6.69%
35	San Benito	299,816,020	304,767,062	4,951,042	1.65%
36	San Bernardino	12,887,549,712	13,040,464,973	152,915,261	1.19%
37	San Diego	17,831,515,613	19,085,019,332	1,253,503,719	7.03%
38	San Francisco	4,861,498,816	5,195,782,234	334,283,418	6.88%
39	San Joaquin	3,323,604,312	3,515,380,743	191,776,431	5.77%
40	San Luis Obispo	1,404,134,995	1,362,363,276	(41,771,719)	(2.97%)
41	San Mateo	3,253,767,672	3,335,178,540	81,410,868	2.50%
42	Santa Barbara	1,710,246,789	1,759,733,026	49,486,237	2.89%
43	Santa Clara	6,295,227,945	6,774,711,862	479,483,917	7.62%
44	Santa Cruz	715,226,410	758,279,345	43,052,935	6.02%
45	Shasta	1,600,175,391	1,827,767,818	227,592,427	14.22%
46	Sierra	93,001,876	112,242,075	19,240,199	20.69%
47	Siskiyou	658,578,393	798,984,483	140,406,090	21.32%
48	Solano	1,697,983,817	1,783,497,288	85,513,471	5.04%
49	Sonoma	1,856,954,121	1,903,164,169	46,210,048	2.49%
50	Stanislaus	905,508,088	915,217,273	9,709,185	1.07%
51	Sutter	663,202,818	725,953,788	62,750,970	9.46%
52	Tehama	492,640,947	505,707,620	13,066,673	2.65%
53	Trinity	148,705,512	151,667,424	2,961,912	1.99%
54	Tulare	2,382,577,927	2,301,178,516	(81,399,411)	(3.42%)
55	Tuolumne	334,637,700	384,289,951	49,652,251	14.84%
56	Ventura	3,171,138,262	3,100,978,120	(70,160,142)	(2.21%)
57	Yolo	1,023,441,195	1,049,070,413	25,629,218	2.50%
58	Yuba	741,000,916	714,222,203	(26,778,713)	(3.61%)
Grand Total		164,561,432,347	169,711,610,334	5,150,177,987	3.13%

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric, and Water Companies						
102	Bear Valley Electric Service Inc.	169,200,000	169,200,000		-	169,200,000
103	Anza Electric Cooperative, Inc.	31,200,000	31,200,000		-	31,200,000
104	Central Valley Gas Storage LLC	86,800,000	86,800,000		-	86,800,000
105	DCR Transmission, LLC	89,000,000	227,387,338	1	-	227,387,338
106	PacifiCorp	789,200,000	789,200,000		961,885	790,161,885
119	Trans Bay Cable LLC	531,600,000	531,600,000		-	531,600,000
121	Gill Ranch Storage, LLC	46,800,000	41,786,000	2	-	41,786,000
122	LS Power Grid California, LLC	313,200,000	313,200,000		-	313,200,000
125	Terra-Gen Dixie Valley, LLC	2,390,000	2,390,000		-	2,390,000
135	Pacific Gas and Electric Company	54,911,800,000	54,911,948,608	3	224,266,893	55,136,215,501
141	San Diego Gas & Electric Company	16,549,400,000	16,549,400,000		32,323,870	16,581,723,870
146	Sierra Pacific Power Company	77,700,000	77,700,000		944,390	78,644,390
148	Southern California Edison Company	40,145,200,000	40,145,200,000		223,491,744	40,368,691,744
149	Southern California Gas Company	14,004,200,000	14,004,200,000		69,193,114	14,073,393,114
152	Southwest Gas Corporation	742,400,000	742,400,000		-	742,400,000
153	Transwestern Pipeline Company	608,000	608,000		-	608,000
156	Viridon Path 15, LLC	52,400,000	52,400,000		-	52,400,000
160	Valley Electric Association, Inc.	221,000	221,000		-	221,000
161	Horizon West Transmission, LLC	90,400,000	90,400,000		-	90,400,000
163	Liberty Utilities (CalPeco Electric), LLC	414,900,000	414,900,000		820,206	415,720,206
173	Surprise Valley Electrification Corp.	27,100,000	27,100,000		2,996	27,102,996
176	Plumas-Sierra Rural Electric Cooperative	84,900,000	84,900,000		104,658	85,004,658
180	North Baja Pipeline, LLC	47,600,000	47,600,000		-	47,600,000
187	Mojave Pipeline Company, LLC	33,000,000	33,000,000		-	33,000,000
188	Kern River Gas Transmission Company	137,300,000	137,300,000		-	137,300,000

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).

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric, and Water Companies (continued)						
189	Standard Pacific Gas Line, Incorporated	48,800,000	48,800,000		100	48,800,100
190	Tuscarora Gas Transmission Company	48,000,000	48,000,000		13,715	48,013,715
192	Alpine Natural Gas Operating No. One LLC	546,000	546,000		-	546,000
193	Arizona Electric Power Cooperative, Inc.	2,510,000	2,510,000		-	2,510,000
194	West Coast Gas Company, Inc.	379,000	379,000		1,320,613	1,699,613
195	Wild Goose Storage, LLC	337,500,000	337,500,000		-	337,500,000
197	El Paso Natural Gas Company, LLC	20,100,000	20,100,000		-	20,100,000
198	Lodi Gas Storage, LLC	206,400,000	177,188,000	4	-	177,188,000
Total - Gas, Electric, and Water Companies		130,042,754,000	130,147,063,946		553,444,184	130,700,508,130

Recommendation for Assessment of State-Assessed Property

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Lien Date - January 1, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Local Exchange)						
201	Frontier California, Inc.	2,196,700,000	2,196,700,000		11,010,865	2,207,710,865
202	CenturyTel of Eastern Oregon, Inc.	56,000	56,000		-	56,000
203	Frontier Communications of the Southwest, Inc.	23,500,000	23,500,000		-	23,500,000
205	The Ponderosa Telephone Company	53,700,000	53,700,000		15,000	53,715,000
209	Pinnacles Telephone Co.	3,670,000	3,670,000		-	3,670,000
210	Calaveras Telephone Company	15,000,000	15,000,000		288,143	15,288,143
228	Ducor Telephone Company	2,370,000	2,370,000		-	2,370,000
235	Foresthill Telephone Co.	16,200,000	16,200,000		-	16,200,000
239	Hornitos Telephone Company	2,450,000	2,450,000		-	2,450,000
240	Happy Valley Telephone Company	7,470,000	7,470,000		111,233	7,581,233
246	Kerman Telephone Co.	29,200,000	29,200,000		-	29,200,000
279	Pacific Bell Telephone Company	3,470,000,000	3,471,173,247	5	31,385,238	3,502,558,485
284	Citizens Telecommunications Company of California, Inc.	179,200,000	179,200,000		964,692	180,164,692
286	Sierra Telephone Company, Inc.	113,600,000	113,600,000		77,038	113,677,038
294	Consolidated Communications of California Company	163,900,000	146,787,000	6	4,271,500	151,058,500
301	The Siskiyou Telephone Company	89,400,000	89,400,000		374,672	89,774,672
327	Volcano Telephone Company	58,800,000	58,800,000		281,452	59,081,452
328	Cal-Ore Telephone Co.	10,400,000	10,400,000		35,490	10,435,490
330	Winterhaven Telephone Company	1,860,000	1,860,000		17,400	1,877,400
Total - Telecommunications Companies (Local Exchange)		6,437,476,000	6,421,536,247		48,832,723	6,470,368,970

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Pipeline Companies						
402	CALNEV Pipe Line LLC	111,000,000	111,000,000		-	111,000,000
407	Valero Refining Company - California	624,000	624,000		-	624,000
408	City of Riverside	-	-		2,305,233	2,305,233
409	Torrance Valley Pipeline Company, LLC	253,600,000	253,600,000		-	253,600,000
410	Homestake Mining Company	101,000	101,000		-	101,000
412	Kings County Canal Company	1,020,000	1,020,000		228,140	1,248,140
414	Torrance Pipeline Company LLC	12,200,000	12,200,000		-	12,200,000
428	CPN Pipeline Company	27,800,000	27,800,000		-	27,800,000
429	Chevron USA, Inc.	99,600,000	99,600,000		-	99,600,000
435	Natomas Central Mutual Water Company	131,000	131,000		-	131,000
461	SFPP, L.P.	514,700,000	514,700,000		-	514,700,000
462	Tesoro Refining and Marketing Co., LLC	851,000	851,000		-	851,000
467	Phillips 66 Company	433,000	433,000		-	433,000
469	San Ardo Pipeline Company	7,000,000	7,000,000		-	7,000,000
475	Searles Valley Minerals Inc	14,960,000	14,960,000	*	-	14,960,000
476	Chevron USA, Inc.	3,570,000	3,570,000		-	3,570,000
478	California Gas Gathering, Inc.	4,103,000	4,103,000	*	-	4,103,000
480	Phillips 66 Pipeline LLC	17,300,000	17,300,000		-	17,300,000
486	Pacific Pipeline System, LLC	23,700,000	23,700,000		-	23,700,000
487	Sacramento Municipal Utilities District	-	-		45,829,202	45,829,202
489	California Resources Production Corp.	1,020,000	1,020,000		-	1,020,000
490	Crimson California Pipeline L.P.	20,700,000	20,700,000		-	20,700,000
491	SMF Pipeline	7,890,000	7,890,000		-	7,890,000
492	San Pablo Bay Pipeline Company LLC	31,700,000	31,700,000		-	31,700,000
493	Cardinal Pipeline, LP	440,000	440,000		-	440,000
494	Zenith Energy West Coast Terminals LLC	14,600,000	14,600,000		-	14,600,000
Total - Pipeline Companies		1,169,043,000	1,169,043,000		48,362,575	1,217,405,575

* 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, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railcar Maintenance Facilities						
503	GATX Corporation	-	-		13,589,605	13,589,605
506	TTX Company	-	-		17,562,960	17,562,960
509	Union Tank Car Company	-	-		244,661	244,661
	Total - Railcar Maintenance Facilities					

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies			@ 66.88%		<i>Rail Transportation Property</i> @ 66.88%	
802	Central Oregon & Pacific Railroad	7,910,000	5,290,207		-	5,290,207
804	BNSF Railway Company	3,113,800,000	2,082,509,439		192,417,289	2,274,926,728
805	Goose Lake Railway, LLC	518,000	346,439		-	346,439
808	West Isle Line, Inc.	362,000	242,105		173,380	415,485
809	Merced County Central Valley Railroad LLC	3,460,000	2,314,048		-	2,314,048
810	California Northern Railroad	41,300,000	27,621,437		-	27,621,437
812	Ventura County Railroad	3,830,000	2,561,504		-	2,561,504
813	Pacific Harbor Line, Inc.	8,510,000	5,691,489		-	5,691,489
815	Mendocino Railway	6,130,000	4,995,049	7	-	4,995,049
817	Tulare Valley Railroad	607,500	406,296		5,296,805	5,703,101
818	Central California Traction Company	12,600,000	8,426,879		3,003,166	11,430,045
824	St. Paul & Pacific Railroad, LLC	210,000	140,448		-	140,448
826	Sacramento Valley Railroad, LLC	2,770,000	1,852,575		-	1,852,575
839	The Oakland Terminal Railway Company	-	-		861,597	861,597
843	Union Pacific Railroad Company	4,722,800,000	3,158,608,638		562,271,663	3,720,880,301
850	Modesto & Empire Traction Company	59,300,000	39,659,840		2,091,089	41,750,929
857	Richmond Pacific Railroad Corporation	7,030,000	4,701,664		-	4,701,664
861	Quincy Railroad Company	248,000	165,862		101,320	267,182
863	San Diego & Arizona Eastern Railway Co.	-	-		1,927,312	1,927,312
865	San Diego & Imperial Valley RR Co. Inc.	3,070,000	2,053,217		-	2,053,217
869	Coast Belle Rail Corporation	14,500,000	9,697,600		-	9,697,600
878	Stockton Terminal and Eastern Railway	12,000,000	8,025,599		3,406,236	11,431,835
879	Sunset Railway Company	-	-		505,338	505,338
881	San Francisco Bay Railway, LLC	3,861,000	2,582,237		-	2,582,237

* 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, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies (continued)			@ 66.88%		<i>Rail Transportation Property</i> @ 66.88%	
882	Trona Railway Company LLC	18,040,000	*	12,065,153	16,032	12,081,185
883	McCloud Railway Company	485,100	*	324,435	172,384	496,819
889	Yreka Railroad Company	715,000	**	478,192	89,040	567,232
894	Napa Valley Wine Train, LLC	39,200,000		26,216,960	513,000	26,729,960
896	Santa Cruz Big Trees & Pacific Railway Co	2,930,000		1,959,584	-	1,959,584
897	San Joaquin Valley Railroad Company	66,200,000		44,274,562	3,970,471	48,245,033
898	Sierra Northern Railway	32,500,000		21,736,000	12,560,218	34,296,218
899	Arizona & California Railroad Company	3,860,000		2,581,568	2,540,206	5,121,774
Total - Railroad Companies		8,188,746,600		5,477,529,026	791,916,546	6,269,445,572

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** 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, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities						
1100	AES Alamitos, LLC	62,800,000	62,800,000		-	62,800,000
1102	AES Huntington Beach, LLC	1,500,000	1,500,000		-	1,500,000
1103	Moss Landing Power Company, LLC	230,400,000	230,400,000		-	230,400,000
1105	Dynegy Oakland, LLC	18,500,000	18,500,000		-	18,500,000
1111	Long Beach Generation LLC	65,400,000	65,400,000		-	65,400,000
1112	CXA La Paloma, LLC	442,700,000	442,700,000		-	442,700,000
1115	Ormond Beach Power, LLC	123,300,000	123,300,000		-	123,300,000
1117	Ellwood Power, LLC	8,720,000	8,720,000		-	8,720,000
1122	MRP San Joaquin Energy, LLC - Hanford	10,100,000	10,100,000		-	10,100,000
1123	MRP San Joaquin Energy, LLC - Henrietta	16,100,000	16,100,000		-	16,100,000
1124	MRP San Joaquin Energy, LLC - Tracy	139,900,000	139,900,000		-	139,900,000
1126	Elk Hills Power, LLC	98,400,000	98,400,000		-	98,400,000
1127	High Desert Power Trust	415,900,000	415,900,000		-	415,900,000
1128	Delta Energy Center, LLC	164,000,000	164,000,000		-	164,000,000
1129	Gilroy Energy Center, LLC	21,600,000	21,600,000		-	21,600,000
1131	Pastoria Energy Facility, LLC	189,400,000	189,400,000		-	189,400,000
1132	CCFC Sutter Energy, LLC	110,700,000	110,700,000		-	110,700,000
1133	Metcalf Energy Center, LLC	113,800,000	113,800,000		-	113,800,000
1134	Otay Mesa Generating Company, LLC	185,600,000	185,600,000		-	185,600,000
1136	Blythe Energy, Inc.	65,800,000	65,800,000		-	65,800,000
1137	Sunrise Power Company, LLC	192,100,000	192,100,000		-	192,100,000
1141	Indigo Generation, LLC	13,500,000	13,500,000		-	13,500,000
1142	Larkspur Energy LLC	22,500,000	22,500,000		-	22,500,000
1143	Los Esteros Critical Energy Facility, LLC	131,700,000	131,700,000		-	131,700,000
1145	Harbor Cogeneration Company, LLC	3,620,000	3,620,000		-	3,620,000

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities (continued)						
1151	Russell City Energy Company, LLC	208,500,000	208,500,000		-	208,500,000
1152	Panoche Energy Center, LLC	144,900,000	144,900,000		-	144,900,000
1153	Midway Peaking, LLC	24,600,000	24,600,000		-	24,600,000
1155	Orange Grove Energy, L.P.	37,200,000	37,200,000		-	37,200,000
1157	Marsh Landing LLC	397,100,000	397,100,000		-	397,100,000
1158	El Segundo Energy Center LLC	183,200,000	183,200,000		-	183,200,000
1159	Mariposa Energy, LLC	58,100,000	58,100,000		-	58,100,000
1160	Sentinel Energy Center, LLC	360,100,000	360,100,000		-	360,100,000
1162	Walnut Creek Energy LLC	234,200,000	234,200,000		-	234,200,000
1163	Carlsbad Energy Center LLC	569,000,000	569,000,000		-	569,000,000
1164	Pio Pico Energy Center, LLC	324,800,000	324,800,000		-	324,800,000
1165	Malaga Power LLC	13,400,000	13,400,000		-	13,400,000
1166	Alamitos Energy Center, LLC	708,900,000	736,279,000	8	-	736,279,000
1167	Huntington Beach Energy, LLC	690,100,000	703,907,000	9	-	703,907,000
1168	Stanton Energy Reliability Center, LLC	126,700,000	126,700,000		-	126,700,000
Total - Electric Generation Facilities		6,928,840,000	6,970,026,000		-	6,970,026,000

Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange)						
2099	Smart City Networks LP	1,490,000	1,490,000		-	1,490,000
2274	MCI Communications Services, LLC	522,000,000	522,000,000		2,132,914	524,132,914
2310	AT&T Enterprises LLC	402,100,000	402,100,000		3,924,137	406,024,137
2372	MCImetro Access Trans. Services LLC	1,624,100,000	1,624,100,000		-	1,624,100,000
2416	NOS Communications, Inc.	135,000	135,000		-	135,000
2437	Dialink Corporation	10,200	10,200		-	10,200
2463	Centurylink Communications, LLC	854,200,000	854,200,000		4,564,775	858,764,775
7503	Verizon Select Services, Inc.	9,200	9,200		-	9,200
7512	Frontier Communications of America, Inc.	8,500,000	8,500,000		-	8,500,000
7516	Cybernet Communications Inc.	283,750	283,750	**	-	283,750
7553	Comcast Phone Of California, LLC	2,440,000	2,440,000		-	2,440,000
7580	Securus Technologies, Inc.	6,730,000	6,730,000		-	6,730,000
7621	SES Americom Inc.	5,430,000	5,430,000		-	5,430,000
7640	Cox California Telecom, LLC	10,300,000	10,300,000		-	10,300,000
7690	CCT Telecommunications, Inc.	406,000	406,000		-	406,000
7707	Fidium Enterprise Services, LLC	252,500,000	252,500,000	#	-	252,500,000
7732	NTT America, Inc.	4,980,000	4,980,000		-	4,980,000
7757	U.S. TelePacific Corp.	55,600,000	55,600,000		-	55,600,000
7758	BT Americas Inc.	1,230,000	1,230,000		-	1,230,000
7766	KDDI America, Inc.	5,060,000	5,060,000		-	5,060,000
7778	Zayo Group, LLC	530,100,000	530,100,000		-	530,100,000
7781	KT America, Inc.	11,400	11,400		-	11,400
7792	Point To Point, Inc.	603,000	603,000		-	603,000

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.

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
7800	Windstream New Edge, LLC	121,000	121,000		-	121,000
7811	Public Communications Services, Inc.	17,300	17,300		-	17,300
7814	PAETEC Communications, Inc.	839,000	839,000		-	839,000
7824	Audeamus	7,110,000	7,110,000		-	7,110,000
7832	Astound Broadband LLC	93,700,000	93,700,000		280,526	93,980,526
7852	Telstra Incorporated	3,050,000	3,050,000		-	3,050,000
7866	Claro Enterprise Solutions, LLC	1,920,000	1,920,000		-	1,920,000
7894	Ponderosa Cablevision	1,700,000	1,700,000		-	1,700,000
7902	ANPI Business, LLC	10,200	10,200		-	10,200
7913	VCOM Solutions, Inc.	196,250	196,250	**	-	196,250
7914	McLeodUSA Telecommunications Serv., Inc.	4,250,000	4,250,000		-	4,250,000
7934	Telecom House Inc.	192,500	192,500	**	-	192,500
7948	Comsat, Inc.	44,660	44,660	*	-	44,660
7953	Openpop.com, Inc.	5,200	5,200		-	5,200
7955	Enhanced Communications Network, Inc.	4,800	4,800		-	4,800
7959	Airespring, Inc.	1,360,000	1,360,000		-	1,360,000
7960	CallTower, Inc.	144,000	144,000		-	144,000
7985	inContact, Inc.	592,900	592,900	*	-	592,900
7988	Global Tel*Link Corporation	50,600,000	50,600,000		-	50,600,000
7994	Utility Telecom Group, LLC	1,960,000	1,960,000		-	1,960,000
7997	Edison Carrier Solutions	118,600,000	118,600,000		-	118,600,000
7999	Purple Communications Inc.	1,480,000	1,480,000		-	1,480,000
8002	Neutral Tandem - California, LLC	2,740,000	2,740,000		-	2,740,000

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Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8004	Greenfield Communications Inc.	29,200	29,200		-	29,200
8005	Vodafone US Inc.	901,000	901,000		-	901,000
8010	A+ Wireless, Inc.	5,280 *	5,280		-	5,280
8015	China Telecom (Americas) Corporation	7,520,000	19,640,000	10	-	19,640,000
8029	IPC Network Services, Inc.	13,970 *	13,970		-	13,970
8035	Access One, Inc.	7,590 *	7,590		-	7,590
8042	Paxio, Inc.	4,620,000	4,620,000		-	4,620,000
8049	Fusion Cloud Services, LLC	4,000	4,000		-	4,000
8051	Intelletrace, Inc.	16,940 *	16,940		-	16,940
8061	Spectrum Advanced Services, LLC	102,000	102,000		-	102,000
8063	Time Warner Cable Info. Services(CA), LLC	213,000	213,000		-	213,000
8079	Cal-Ore Communications, Inc.	9,920,000	9,920,000		-	9,920,000
8081	Sonic Telecom, LLC	316,500,000	316,500,000		-	316,500,000
8089	Conterra Ultra Broadband LLC	13,400,000	13,400,000		-	13,400,000
8090	Telecommunication Systems, Inc.	144,100 *	144,100		-	144,100
8091	Roadway Communications, Inc.	4,000	4,000		-	4,000
8093	Extenet Systems (California) LLC	204,300,000	204,300,000		-	204,300,000
8099	Race Telecommunications, LLC.	533,300,000	534,756,000	11	-	534,756,000
8101	FastBlue Communications, Inc.	48,180 *	48,180		-	48,180
8106	Raw Bandwidth Telecom, Inc.	23,600	23,600		-	23,600
8109	Peerless Network of California, LLC	141,000	141,000		-	141,000
8113	GoDaddy.com	1,150,000	1,150,000		-	1,150,000
8116	PC Landing Corp	9,560,000	9,560,000		-	9,560,000

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Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8120	TELUS Communications (U.S.) Inc.	40,700	40,700		-	40,700
8122	Bandwidth.com CLEC, LLC	1,400,000	1,400,000		-	1,400,000
8126	Broadview Networks, Inc.	2,900	2,900		-	2,900
8128	Talton Communications, Inc.	206,800	206,800	*	-	206,800
8129	Wide Voice, LLC	4,300	4,300		-	4,300
8131	Pacific Lightwave, Inc.	182,500	182,500	**	-	182,500
8136	Plumas Sierra Telecommunications	75,200,000	75,200,000		-	75,200,000
8137	SnowCrest Telephone, Inc.	110,000	110,000		-	110,000
8139	California Broadband Cooperative, Inc.	1,390,000	1,390,000		-	1,390,000
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 Technologies, Inc.	48,510	48,510	*	-	48,510
8148	Digital West Networks, Inc.	24,800,000	24,800,000		-	24,800,000
8151	CVIN, LLC	300,000,000	300,000,000		-	300,000,000
8153	Advanced Technology Distributors, Inc.	29,200	29,200		-	29,200
8154	Network Innovations, Inc.	3,880,000	3,880,000		-	3,880,000
8155	Time Warner Cable Business LLC	65,500	65,500		-	65,500
8156	Medallion Telecom Inc.	19,500	19,500		-	19,500
8158	RCLEC, INC.	581,000	581,000		-	581,000
8161	Alternative Techs Cooperative, Inc.	47,800	47,800		-	47,800
8167	Inyo Networks, Inc.	2,180,000	2,180,000		-	2,180,000
8169	Crown Castle Fiber, LLC	1,462,500,000	1,462,500,000		-	1,462,500,000
8171	LIT San Leandro LLC	5,700	5,700		-	5,700

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Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8172	Cebridge Telecom CA LLC	170,000	170,000		-	170,000
8173	Masergy Communications, Inc.	809,000	809,000		-	809,000
8175	Granite Telecommunications, LLC	321,200 *	321,200		-	321,200
8178	Onvoy, LLC	3,100	3,100		-	3,100
8180	Karuk Tribe	88,660 *	88,660		-	88,660
8181	Five9, Inc.	31,100,000	31,100,000		-	31,100,000
8182	Ultimate Internet Access, Inc.	9,810,000	9,810,000		-	9,810,000
8184	Digital Transportation Corp.	5,720 *	105,990	12	-	105,990
8185	Webpass Telecommunications, LLC	557,000	557,000		-	557,000
8187	Fusion, LLC	242,000	242,000		-	242,000
8188	LightSpeed Networks, Inc.	2,580,000	340,000	13	-	340,000
8189	OACYS Technology	5,600,000	5,600,000		-	5,600,000
8190	Sage Communications, Inc.	5,200	5,200		-	5,200
8191	Windstream KDL, Inc.	862,000	862,000		-	862,000
8193	UniVoip, Inc.	479,000	479,000		-	479,000
8194	IT Management Corporation	86,680 *	86,680		-	86,680
8195	Anza Electric Cooperative, Inc	13,700,000	13,700,000		-	13,700,000
8198	IFN.com, Inc.	1,050,000	1,050,000		-	1,050,000
8199	Fireline Network Solutions, Inc.	2,280,000	2,280,000		-	2,280,000
8200	Magna5 LLC	12,540 *	12,540		-	12,540
8202	California Internet, L.P.	48,200,000	48,200,000		-	48,200,000
8203	Tekify Fiber, LLC	749,000	749,000		-	749,000
8204	Velocity The Greatest Phone Co. Ever, Inc.	154,000 *	154,000		-	154,000

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8211	Synergem Technologies, Inc.	820,000	820,000		-	820,000
8212	Ridge Communications, Inc.	140,000	140,000		-	140,000
8213	Bandwidth IG, LLC	211,000,000	211,000,000		-	211,000,000
8214	LCB Communications, LLC	521,000	521,000		-	521,000
8218	Intermountain Infrastructure Group, LLC	30,000,000	30,000,000		-	30,000,000
8220	CallFire, Inc.	208,000	208,000		-	208,000
8224	ExteNet Telecom Solutions, Inc.	3,050,000	3,050,000		-	3,050,000
8225	American Dark Fiber, LLC	74,700,000	74,700,000		-	74,700,000
8226	AMCS, LLC	1,650,000	1,650,000		-	1,650,000
8227	Hexvarium Inc. (FKA Open 5G Inc)	6,700	6,700		-	6,700
8228	Vero Fiber Networks, LLC	129,200,000	128,513,300	14	-	128,513,300
8230	Varcomm Broadband, Inc.	7,520,000	7,520,000		-	7,520,000
8231	Bandwidth IG, LLC	2,640,000 *	2,640,000		-	2,640,000
8237	Netly Fiber Holdings, LLC	107,600,000	102,259,000	15	-	102,259,000
8238	Pacific Wyverd, LLC	105,200,000	105,200,000		-	105,200,000
8239	New Horizons Communications Corporation	95,150 *	95,150		-	95,150
8240	Hunter Communications, Inc.	5,480,000	5,480,000		-	5,480,000
8241	Giggle Fiber, LLC	7,380,000	7,380,000		-	7,380,000
8242	Surfnnet Communications, Inc.	2,596,000 *	2,596,000		-	2,596,000
8243	HWCA LP	25,500,000	25,500,000		-	25,500,000
8244	Cityside Networks, Inc	75,500,000	75,500,000		-	75,500,000
8245	EarthGrid PBC	1,595,000 *	1,595,000		-	1,595,000
8246	Nevada County Fiber Inc	97,300	97,300		-	97,300

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8247	Atos Public Safety, LLC	411,000	411,000		-	411,000
8248	Arcadian Infracom 4, LLC	7,890,000	7,890,000		-	7,890,000
8249	Kcindur Communications, Inc.	40,810 *	40,810		-	40,810
8250	Arcadian Infracom 2, LLC	9,020,000	9,020,000		-	9,020,000
8251	Arcadian Infracom 3, LLC	3,930,000	3,930,000		-	3,930,000
8252	Ranch Wifi, LLC	1,375,000 *	1,226,760	16	-	1,226,760
8253	Kloud Communicatins Inc.	203,000	203,000		-	203,000
8254	Comcast Business Communications, LLC	6,460,000	25,757,500	17	-	25,757,500
8255	Wholesale Carrier Services, Inc.	229,000	229,000		-	229,000
8256	Personal Network Computing, Inc.	788,000	788,000		-	788,000
8257	Kotman Technology, Inc.	22,300	22,300		-	22,300
8258	AVX Networks	21,340 *	21,340		-	21,340
8260	Computer Ware, Inc	30,800	30,800		-	30,800
Total - Telecommunications Companies (Interexchange)		8,512,247,630	8,536,805,460		10,902,352	8,547,707,812

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Wireless)						
2559	Cellco Partnership	3,301,600,000	3,301,600,000		2,372,188	3,303,972,188
2606	AT&T Mobility LLC	2,916,700,000	2,916,700,000		-	2,916,700,000
2671	California Rural Service Area No. 1, Inc.	3,730,000	3,730,000		-	3,730,000
2681	Everything Wireless, LLC	88,451	88,451	*	-	88,451
2748	T-Mobile West, LLC	2,663,300,000	2,663,300,000		-	2,663,300,000
2760	Fisher Wireless Services, Inc.	866,000	866,000		-	866,000
2772	Globalstar USA, LLC	1,420,000	1,420,000		-	1,420,000
2784	Best Buy Health, Inc.	2,400,000	2,400,000		-	2,400,000
2801	Google North America Inc.	1,480,000	1,480,000		-	1,480,000
2804	Comcast OTR1, LLC	821,000	821,000		-	821,000
2808	ATC Outdoor DAS, LLC	1,950,000	1,950,000		-	1,950,000
2813	Cox Wireless, LLC	717,000	717,000		-	717,000
2814	Nova Labs, Inc	23,870	23,870	*	-	23,870
2815	Air Voice Wireless, LLC	123,000	123,000		-	123,000
3002	American Messaging Services, LLC	146,000	146,000		-	146,000
3039	Fresno Mobile Radio, Inc.	618,000	618,000		-	618,000
3430	Spok, Inc.	360,000	360,000		-	360,000
Total - Telecommunications Companies (Wireless)		8,896,343,321	8,896,343,321		2,372,188	8,898,715,509

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (VoIP)						
4000	Hughes Network Systems, LLC	16,000,000	16,000,000		-	16,000,000
4001	smplsolutions	4,700	4,700		-	4,700
4003	Telesupply, LLC	5,200	5,200		-	5,200
4004	Cedar Wireless, Inc.	8,600	8,600		-	8,600
4005	Encartele, Inc.	6,600	6,600		-	6,600
4007	Fresno Area Telephone & PBX	7,500	7,500		-	7,500
4008	Precision West Telecommunications, LLC.	5,800	5,800		-	5,800
4009	Eton InfoComm Technology Inc.	220,000	220,000		-	220,000
4010	Single Digits, Inc.	123,000	123,000		-	123,000
4011	Orange Business Services U.S., Inc.	868,000	868,000		-	868,000
4012	Jive Technology Inc.	32,010	32,010	*	-	32,010
4013	Aquablue Corp	6,300	6,300		-	6,300
4014	WAVE.BAND, LLC	8,300	8,300		-	8,300
4015	Telelink Communication LLC	659,000	659,000		-	659,000
4016	IT Support Pros, Inc.	23,200	23,200		-	23,200
4017	Dove Communications Inc.	164,000	164,000		-	164,000
4018	Block Line Systems, LLC	179,000	179,000		-	179,000
4019	Cal.net, Inc.	12,900,000	12,900,000		-	12,900,000
4021	Inland Premier IT Solutions, Inc.	32,400	32,400		-	32,400
4022	Ooma, Inc.	4,350,000	4,350,000		-	4,350,000
4023	Momentum Telecom Inc.	110,000	110,000		-	110,000
4024	Voipia Networks, Inc.	30,400	30,400		-	30,400
4025	Zultys, Inc.	7,560,000	7,560,000		-	7,560,000
4026	Velocity Communications, Inc.	4,400	4,400		-	4,400

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (VoIP) (continued)						
4028	Shammam Consulting Services, Inc.	158,000	158,000		-	158,000
4029	Intuitive Technology Inc.	5,100	5,100		-	5,100
4030	Telnyx LLC	136,000	136,000		-	136,000
4031	Creative Business Solutions, LLC	83,100	83,100		-	83,100
4032	Gladly Software, Inc.	22,000	22,000	*	-	22,000
4033	8x8, Inc.	137,200,000	137,200,000		-	137,200,000
4034	Kumo Cloud Solutions, Inc.	141,000	141,000		-	141,000
4035	ALE USA Inc.	11,500,000	11,500,000		-	11,500,000
4036	CommandLink, LLC	587,000	587,000		-	587,000
4037	Dialpad, Inc.	1,630,000	1,630,000		-	1,630,000
4038	Google Fiber North America Inc.	37,400	37,400		-	37,400
4039	Telmate, LLC	715,000	715,000		-	715,000
4040	Voyant Communications, LLC	8,900	8,900		-	8,900
4041	Distributed Computing, Inc.	28,300	28,300		-	28,300
4042	Masergy Cloud Communications, Inc.	374,000	374,000		-	374,000
4043	ViaSat, Inc.	373,700,000	373,700,000		-	373,700,000
4044	Iprot Inc	936,000	936,000		-	936,000
4045	Konica Minolta Business Solutions USA, Inc.	4,370,000	4,370,000		-	4,370,000
4046	DigitalPath Inc.	17,700,000	17,700,000		-	17,700,000
4047	Conifer Communications, Inc.	1,518,000	1,518,000	*	-	1,518,000
4048	U.S. South Communications, Inc.	59,400	59,400		-	59,400
4049	TextNow Inc.	34,700	34,700		-	34,700
4050	CalTel Connections	658,000	658,000		-	658,000
4051	Atlantis Utility, Inc.	334,000	334,000		-	334,000

* 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, 2026

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 23)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (VoIP) (continued)						
4052	7G Network, Inc.	7,500	7,500		-	7,500
4053	Dutale, Inc.	3,200	3,200		-	3,200
4054	Ashby Communications, Inc.	44,440 *	44,440		-	44,440
4055	Zito Southern California, LLC	468,600 *	468,600		-	468,600
4056	SmartConnect L.A., Inc.	9,000	9,000		-	9,000
4057	VNILA Services Inc.	1,221,000 *	1,221,000		-	1,221,000
4058	Advent Technologies Inc.	33,660 *	33,660		-	33,660
4059	Aseva LLC	400,400 *	400,400		-	400,400
4060	Phone.com	57,860 *	57,860		-	57,860
4061	Succeed.net	181,500 *	181,500		-	181,500
4062	Genesys Cloud Services, Inc.	7,953,000 *	7,953,000		-	7,953,000
4063	Xobee Networks, LLC	402,600 *	402,600		-	402,600
4064	EZ Network Systems, Inc.	8,470 *	8,470		-	8,470
Total - Telecommunications Companies (VoIP)		606,035,540	606,035,540		-	606,035,540
Grand Total - All State Assesseees		170,781,486,091	168,224,382,540		1,487,227,794	169,711,610,334

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

Table II - Notes
Lien Date - January 1, 2026

Note No.	SBE No.	Description of Value Adjustments	Total
1	105	Includes previously adopted escaped assessments totalling	138,387,338
2	121	Includes previously adopted assessment reductions totalling	(5,014,000)
3	135	Includes previously adopted escaped assessments totalling	148,608
4	198	Includes previously adopted assessment reductions totalling	(29,212,000)
5	279	Includes previously adopted escaped assessments totalling	1,173,247
6	294	Includes previously adopted assessment reductions totalling	(17,113,000)
7	815	Includes previously adopted escaped assessments totalling	895,305
8	1166	Includes previously adopted escaped assessments totalling	27,379,000
9	1167	Includes previously adopted escaped assessments totalling	13,807,000
10	8015	Includes previously adopted escaped assessments totalling	12,120,000
11	8099	Includes previously adopted escaped assessments totalling	1,456,000
12	8184	Includes previously adopted escaped assessments totalling	100,270
13	8188	Includes previously adopted assessment reductions totalling	(2,240,000)
14	8228	Includes previously adopted assessment reductions totalling	(686,700)
15	8237	Includes previously adopted assessment reductions totalling	(5,341,000)
16	8252	Includes previously adopted assessment reductions totalling	(148,240)
17	8254	Includes previously adopted escaped assessments totalling	19,297,500
Total Adjustments			155,009,328