



STATE BOARD OF EQUALIZATION
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No. 2026/025

July 10, 2026

To County Assessors and County Auditor-Controllers:

Listing of State Assesseees

The annual listing of companies subject to ad valorem tax assessment by the State Board of Equalization (BOE) for lien date 2026 is now available on the BOE's [Open Data Portal](#). The information provided is current as of June 4, 2026, and may be useful when determining whether to assess property at the county level.

The listing can be found on the [Open Data Portal](#) (<https://www.boe.ca.gov/dataportal>) under the Property Taxes data category, State-Assessed Properties Program Resources. A Frequently Asked Questions (FAQs) page and a [tutorial](#) about the use of BOE's Open Data Portal are also available at <https://www.boe.ca.gov/dataportal/help.htm>.

Beginning with lien date 2026, the BOE's jurisdiction was extended to Voice Over Internet Protocol (VoIP) companies, consistent with the California Public Utilities Commission's decision to regulate VoIP companies as telephone companies. For more information, refer to LTA 2025/040, [State Assessment Jurisdiction of Voice Over Internet Protocol \(VoIP\)](#).

The State-Assessed Properties Division groups the assesseees numerically by industry as follows:

Industry	SBE No.
Gas, Electric, Water and Gas Transmission	100 - 199
Local Exchange Telephone Companies	200 - 399
Pipeline Companies	400 - 499
Railcar Maintenance Facilities	500 - 699
Railroad Companies	800 - 899
Electric Generation Facilities	1100 - 1199
Long Distance Telephone Companies	2000 - 2499
Wireless Telephone Companies	2500 - 3999
Voice Over Internet Protocol	4000 - 4999
Long Distance Telephone Companies	7500 - 8999
Wireless Telephone Companies	D001 - D999
Electric Generation Facilities	E001 - E999
Long Distance Telephone Companies	P001 - P999
Long Distance Telephone Companies	Q001 - Q999
Long Distance Telephone Companies	R001 - R999

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

The BOE assesses to pipeline companies the property necessary for the mechanical functioning of an intercounty pipeline, flume, canal, ditch, or aqueduct. The assessees in this category have an assessee SBE number in the four hundred series (400-499). This category is property specific; the type of business in which the owner engages is not a determining factor. For pipeline assessment, the BOE's jurisdiction does not extend to land interests (fee or easement), delivery facilities, or personal property unless the personal property is directly related to the proper mechanical functioning of the pipeline.

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

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

If you have any questions related to this information, please contact the State-Assessed Properties Division at 916-274-3270.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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