

Wednesday, May 30, 2018

The Board met at its offices at 450 N Street, Sacramento, at 9:30 a.m., with Mr. Runner, Chairman, Ms. Ma, Vice Chairwoman, Mr. Horton, Ms. Harkey and Ms. Yee present.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Ms. Yee.

The Board recessed at 9:33 a.m. and reconvened at 9:37 a.m. with Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee present.

BOARD MEMBER ANNUAL PHOTOGRAPH

The annual Board photograph was taken.

BOARD MEMBER REQUESTED MATTER

Recommendation for Board Positions on ACA 12 & AB 1596

Ms. Ma made introductory remarks regarding her recommendation for Board Positions on ACA 12 & AB 1596: Property Tax Relief to Families of Disabled Children ([Exhibit 5.1](#)).

Speaker: Assembly Member Todd Gloria, Representing the 78th District

Action: Upon motion of Ms. Harkey, seconded by Mr. Horton and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board supported the bills as recommended by Ms. Ma.

Exhibits to these minutes are incorporated by reference.

PROPERTY TAX MATTER

STATE ASSESSED PROPERTIES VALUE SETTING

Richard Reisinger, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding the valuation of state-assessed properties.

Electric Generation Facilities

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

1101	AES Redondo Beach, LLC	58,500,000
1103	Dynegy Moss Landing, LLC	306,600,000
1105	Dynegy Oakland, LLC	3,430,000
1106	Cabrillo Power I LLC	48,500,000
1111	Long Beach Generation LLC	8,550,000

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1112	CXA La Paloma, LLC	58,700,000
1114	NRG California South LP - Mandalay	22,000,000
1115	NRG California South LP - Ormond Beach	27,700,000
1117	NRG California South LP - Ellwood	1,560,000
1122	AltaGas San Joaquin Energy Inc. - Hanford	28,000,000
1123	AltaGas San Joaquin Energy Inc. - Henrietta	31,400,000
1124	AltaGas San Joaquin Energy Inc. - Tracy	191,900,000
1126	Elk Hills Power, LLC	262,700,000
1128	Delta Energy Center, LLC	159,000,000
1129	Gilroy Energy Center, LLC	34,000,000
1131	Pastoria Energy Facility, LLC	276,900,000
1132	CCFC Sutter Energy, LLC	67,900,000
1133	Metcalf Energy Center, LLC	131,700,000
1134	Otay Mesa Generating Company, LLC	229,300,000
1136	Blythe Energy, Inc.	171,600,000
1137	Sunrise Power Company, LLC	128,000,000
1141	Indigo Generation, LLC	30,200,000
1142	Larkspur Energy, LLC	26,900,000
1143	Los Esteros Critical Energy Facility, LLC	240,800,000
1145	Harbor Cogeneration Company, LLC	2,020,000
1148	Inland Empire Energy Center, LLC	118,100,000
1153	Midway Peaking, LLC	52,900,000
1154	Bicent (California) Malburg, LLC	68,000,000
1162	Walnut Creek Energy, LLC	396,900,000

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

1100	AES Alamitos, LLC	94,700,000
1102	AES Huntington Beach, LLC	11,400,000
1116	NRG California South LP - Etiwanda	7,330,000
1127	High Desert Power Trust	103,700,000
1151	Russell City Energy Company, LLC	387,800,000
1152	Panoche Energy Center, LLC	275,400,000
1155	Orange Grove Energy, L.P.	54,900,000
1157	NRG Marsh Landing LLC	479,700,000
1158	El Segundo Energy Center LLC	407,100,000
1159	Mariposa Energy, LLC	119,500,000
1160	CPV Sentinel, LLC	542,200,000
1163	Carlsbad Energy Center LLC	388,200,000
1164	Pio Pico Energy Center, LLC	326,700,000
1165	Malaga Power, LLC	6,170,000
1166	AES Alamitos Energy, LLC	46,900,000
1167	AES Huntington Beach Energy, LLC	49,800,000

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Energy Companies

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

101	Golden State Water Company	798,400,000
103	Anza Electric Cooperative, Inc.	12,800,000
104	Central Valley Gas Storage LLC	30,400,000
106	PacifiCorp	197,000,000
119	Trans Bay Cable LLC	495,700,000
121	Gill Ranch Storage, LLC	19,700,000
125	Terra-Gen Dixie Valley, LLC	3,240,000
135	Pacific Gas and Electric Company	32,880,000,000
141	San Diego Gas & Electric Company	9,637,300,000
146	Sierra Pacific Power Company	81,400,000
148	Southern California Edison Company	24,925,500,000
149	Southern California Gas Company	6,192,000,000
152	Southwest Gas Corporation	330,600,000
153	Transwestern Pipeline Company	491,000
156	DATC Path 15, LLC	93,300,000
160	Valley Electric Association, Inc.	176,000
163	Liberty Utilities (Calpeco Electric), LLC	168,400,000
173	Surprise Valley Electrification Corp.	17,200,000
176	Plumas-Sierra Rural Electric Cooperative	67,700,000
180	North Baja Pipeline, LLC	62,800,000
187	Mojave Pipeline Company, LLC	52,300,000
188	Kern River Gas Transmission Company	201,900,000
189	Standard Pacific Gas Line, Inc.	38,600,000
190	Tuscarora Gas Transmission Company	58,300,000
191	Arizona Public Service Company	1,900,000
192	Alpine Natural Gas Operating Company No. One LLC	1,010,000
193	Arizona Electric Power Cooperative, Inc.	1,430,000
194	West Coast Gas Company, Inc.	690,000
195	Wild Goose Storage, LLC	178,900,000
196	Questar Southern Trails Pipeline Company	3,260,000
197	El Paso Natural Gas Company, LLC	43,300,000
198	Lodi Gas Storage, LLC	69,600,000

Pipeline Companies

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

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402	CALNEV Pipe Line LLC	71,000,000
407	Valero Refining Company - California	705,000
409	Torrance Valley Pipeline Company, LLC	241,600,000
410	Homestake Mining Company of California	35,200
412	Kings County Canal Company	980,000
414	Torrance Pipeline Company, LLC	10,400,000
428	CPN Pipeline Company	23,800,000
429	Chevron USA, Inc.	66,200,000
435	Natomas Central Mutual Water Company	131,000
461	SFPP, L.P.	481,700,000
462	Tesoro Refining and Marketing Company, LLC	1,050,000
467	Phillips 66 Company	421,000
468	Shell California Pipeline Company LLC	4,630,000
469	San Ardo Pipeline Company	9,880,000
475	Searles Valley Minerals Inc.	2,870,000
476	Chevron USA, Inc.	5,830,000
478	California Gas Gathering, Inc.	44,900
480	Phillips 66 Pipeline LLC	92,000,000
486	Pacific Pipeline System, LLC	30,000,000
488	Plains West Coast Terminals, LLC	40,200,000
490	Crimson California Pipeline, L.P.	59,000,000
491	SMF Pipeline	6,620,000
493	Cardinal Pipeline, LP	8,660,000

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

464	Ventura Pipeline System-(Ellwood Pipeline, Inc.)	3,800
489	California Resources Production Corporation	6,060,000
492	San Pablo Bay Pipeline Company LLC	84,000,000

Railroad Companies

Speaker: Charles W. Leonhardt, President, California Assessors’ Association, and Plumas County Assessor

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and duly carried, Mr. Runner, Ms. Ma, Ms. Harkey and Ms. Yee voting yes, Mr. Horton voting no, the Board ordered that the market value (including penalty if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

802	Central Oregon & Pacific Railroad	4,470,000
804	BNSF Railway Company	2,275,400,000
808	West Isle Line, Inc.	242,000
810	California Northern Railroad	36,800,000
812	Ventura County Railroad	4,740,000

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813	Pacific Harbor Lines	25,900,000
815	Mendocino Railway	1,400,000
817	Tulare Valley Railroad	573,750
818	Central California Traction Company	10,296,000
826	Sacramento Valley Railroad, LLC	1,710,000
827	Northwestern Pacific Railroad Company	2,650,000
843	Union Pacific Railroad Company	2,957,100,000
850	Modesto & Empire Traction Company	50,500,000
857	Richmond Pacific Railroad Corporation	1,720,000
865	San Diego & Imperial Valley Railroad Co. Inc.	4,120,000
869	Coast Belle Railroad Co	1,500,000
878	Stockton Terminal and Eastern Railway	6,380,000
882	Trona Railway Company, LLC.	16,700,000
883	McCloud Railway Company	534,000
889	Yreka Western Railroad Co.	586,300
894	Napa Valley Wine Train, Inc.	25,600,000
896	Santa Cruz Big Trees & Pacific Railway Co.	2,270,000
898	Sierra Northern Railway	7,320,000
899	Arizona & California Railroad	7,250,000

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and duly carried, Mr. Runner, Ms. Ma, Ms. Harkey and Ms. Yee voting yes, Mr. Horton voting no, the Board ordered that the market value (including penalty if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

805	Goose Lake Railway, LLC	779,900
822	Pacific Sun Railroad, L.L.C.	931,000
831	Santa Cruz & Monterey Bay Railway Company	1,166,000
861	Quincy Railroad Company	246,000
897	San Joaquin Valley Railroad Company	17,100,000

Interexchange Telephone Companies

Action: Upon motion of Ms. Harkey, seconded by Ms. Ma and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value (including penalty if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

2014	Sprint Communications Company, L.P.	143,500,000
2099	Smart City Networks LP	9,870,000
2274	MCI Communications Services, Inc.	298,600,000
2310	AT&T Communications	593,800,000
2372	MCI Metro Access Transmission Services, LLC	102,300,000
2376	Working Assets Funding Service, Inc.	210,000
2381	Mitel Cloud Services, Inc.	351,000
2416	NOS Communications, Inc.	780,000
2430	Electric Lightwave, LLC	79,500,000
2437	Dialink Corporation	17,820

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2463	CenturyLink Communications LLC	950,700,000
2470	CBTS Technology Solutions, LLC	55,200
7503	Verizon Select Services, Inc.	939,000
7512	Frontier Communications of America, Inc.	63,900,000
7538	Tremcom International, Inc.	2,420
7560	XO Communications Services, L.L.C.	97,700,000
7571	Network Enhanced Technologies, Inc.	4,290
7580	Securus Technologies, Inc.	1,300,000
7581	ABS-CBN Telecom North America, Inc.	10,400
7621	SES Americom Inc.	2,240,000
7638	Integrated Telemanagement Services, Inc.	30,700
7640	Cox California Telcom, LLC	57,000,000
7690	CCT Telecommunications, Inc.	170,000
7699	Legacy Long Distance International, Inc.	391,000
7707	Consolidated Communications Enterprise Services, Inc.	82,000,000
7732	NTT America, Inc.	23,540,000
7757	U.S. TelePacific Corp.	96,200,000
7758	BT Americas Inc.	6,500,000
7766	KDDI America, Inc.	9,625,000
7778	Zayo Group, LLC	310,600,000
7781	KT America, Inc.	39,000
7791	O1 Communications, Inc.	197,000
7792	Point To Point, Inc.	724,000
7799	Wilshire Connection, LLC	9,460,000
7800	Earthlink Business, LLC	3,940,000
7811	Public Communications Services, Inc.	191,000
7813	Advanced Telecom, Inc.	24,500
7814	PAETEC Communications, Inc.	4,240,000
7824	Audeamus	7,840,000
7832	Astound Broadband LLC	63,800,000
7845	San Carlos Telecom, Inc.	37,400
7852	Telstra Incorporated	14,000,000
7866	Telmex USA, LLC	6,880,000
7871	Verizon Online LLC	191,000
7872	Infotech Telecommunications & Network, Inc.	9,200
7894	Ponderosa Cablevision	1,770,000
7902	ANPI Business, LLC	160,000
7907	Telscape Communications, Inc.	213,000
7913	VCOM Solutions, Inc.	141,000
7914	McLeodUSA Telecommunications Services, Inc.	3,350,000
7916	Peak Communications, Inc.	6,300
7945	ZTG, Inc.	5,610
7948	Comsat, Inc.	1,580,000
7953	Openpop.com, Inc.	19,600
7955	Enhanced Communications Network, Inc.	30,000

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7956	Telespan Communications, LLC	27,600
7959	Airespring, Inc.	730,000
7960	CallTower, Inc.	321,000
7969	Intelsat Global Service LLC	7,670,000
7982	Crown Castle NG West, LLC	325,900,000
7985	inContact, Inc.	3,950,000
7988	Global Tel*Link Corporation	15,000,000
7990	ComNet(USA) LLC	138,000
7992	NobelTel, LLC	7,370
7994	Utility Telecom Group, LLC	2,000,000
7997	Edison Carrier Solutions	79,500,000
7998	Norcast Communications Corporation	752,000
7999	Purple Communications Inc.	6,094,000
8002	Neutral Tandem - California, LLC	5,400,000
8004	Greenfield Communications, Inc.	145,000
8005	Vodafone US Inc.	4,980,000
8010	Advantage Wireless	17,400
8015	China Telecom (Americas) Corporation	25,000,000
8017	Locus Telecommunications, Inc.	3,400
8023	One Phone, Inc.	19,250
8027	Blue Casa Telephone LLC	19,000
8029	IPC Network Services, Inc.	141,000
8031	Backbone Communications, Inc.	65,300
8032	BCE Nexxia Corporation	5,300
8037	Crown Castle CA-CLEC LLC	40,200,000
8038	Telecom Carrier Access, LLC	6,100
8042	Paxio, Inc.	4,796,000
8046	West Telecom Services Holdings LLC	432,000
8047	Syniverse Technologies, LLC	1,580,000
8048	Bright House Networks Information Services (California), LLC	15,500
8049	Birch Communications, Inc.	1,144,000
8051	Inteltrace, Inc.	224,000
8057	Vertex Telecom, Inc.	1,584,000
8061	Charter Fiberlink CA-CCO, LLC	42,100,000
8063	Time Warner Cable Information Services (California), LLC	134,900,000
8066	Calmtel USA, Inc.	12,000
8067	Sunesys, LLC	148,300,000
8071	Verizon Long Distance LLC	45,200
8076	OPEX Communications, Inc.	43,700
8077	NewPath Networks, LLC	34,400,000
8079	Cal-Ore Communications, Inc.	2,190,000
8080	Ymax Communications Corporation	6,300
8081	Sonic Telecom, LLC	31,200,000
8082	WTI Communications, Inc.	49,700
8083	Network Expert Group, Inc.	22,900

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8086	ANPI, LLC	314,000
8087	Lighttower Fiber Networks II LLC	47,100
8089	Conterra Ultra Broadband LLC	18,400,000
8090	Telecommunication Systems, Inc.	136,000
8091	Roadway Communications, Inc.	16,700
8093	Extenet Systems (California) LLC	163,500,000
8094	Affiniti, LLC.	487,000
8099	Race Telecommunications, Inc.	35,600,000
8101	FastBlue Communications, Inc.	26,180
8102	Ekit.Com, Inc.	52,300
8106	Raw Bandwidth Telecom, Inc.	149,000
8109	Peerless Network of California, LLC	523,000
8112	Mosaic Networx, LLC	17,200
8113	GoDaddy.com	6,790,000
8115	&TV Communications, Inc.	12,400
8116	PC Landing Corp.	11,000,000
8118	IntelePeer Cloud Communications, LLC	73,500
8120	TELUS Communications (U.S.) Inc.	520,000
8122	Bandwidth.com CLEC, LLC	795,000
8124	Impact Telecom LLC	840,000
8127	Voyant Communications, LLC	144,000
8128	Talton Communications, Inc.	33,500
8129	Wide Voice, LLC	133,000
8131	Pacific Lightwave, Inc.	146,000
8133	Bestel USA, Inc.	28,000
8136	Plumas Sierra Telecommunications	13,000,000
8137	SnowCrest Telephone, Inc.	136,000
8139	California Broadband Cooperative, Inc.	20,800,000
8141	CENIC Broadband Initiatives LLC	71,200
8142	Dsi-Iti, LLC	34,900
8143	GTT Americas, LLC	14,800,000
8144	GC Pivotal, LLC	13,900,000
8148	Digital West Networks, Inc.	4,860,000
8149	Ztelephony	3,000
8151	CVIN LLC	73,500,000
8152	Broadband Dynamics, LLC	30,400
8153	Advanced Technology Distributors, Inc.	56,500
8154	Network Innovations, Inc.	115,500
8155	Time Warner Cable Business LLC	25,600,000
8156	Medallion Telecom Inc.	6,600
8158	RCLEC, Inc.	366,000
8159	X2 Telecom, LLC	3,300,000
8160	Vodex Communications Corporation	18,000
8161	Public Interest Telecom of California	142,000
8162	GetGo Communications LLC	133,100

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8164	NetFortris Acquisition Co., Inc.	1,617,000
8166	Global Telco Group Inc.	4,400
8167	Inyo Networks, Inc.	409,000
8169	Freedom Telecommunications, LLC	85,600,000
8170	Jagat International LLC	2,400
8171	Lit San Leandro, LLC	65,900
8172	Cebridge Telecom CA LLC	77,200
8174	ACN Communication Services, LLC	4,600
8175	Granite Telecommunications, LLC	633,000
8176	Pay Tel Communications, Inc.	4,400
8178	Onvoy, LLC	319,000
8180	Karuk Tribe	157,300
8181	Five9, Inc.	11,300,000
8182	Ultimate Internet Access, Inc.	2,190,000
8184	Digital Transportation Corp.	45,320
8185	Webpass Telecommunications, LLC	740,000
8187	Network Billings Systems, LLC	242,000
8188	LightSpeed Networks, Inc.	843,700
8189	OACYS Technology	755,000
8190	Sage Communications, Inc.	11,300
8191	Windstream KDL, Inc.	704,000
8192	Tierzero	243,000
8193	Univoip, Inc.	414,000
8194	IT Management Corporation	49,500
8195	Anza Electric Co-operative, Inc.	6,150,000
8196	ATC Outdoor DAS, LLC	2,596,000
8197	Modus, LLC	127,600
8198	IFN.com, Inc.	307,000
8199	Fireline Network Solutions, Inc.	356,000
8200	Magna5 LLC	38,500

Action: Upon motion of Ms. Harkey, seconded by Ms. Ma and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value (including penalty if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

7516	Cybernet Communications Inc.	249,700
7769	Airnex Communications, Inc.	8,140
7934	Telecom House Inc.	209,000
7972	Reliance Globalcom Services, Inc.	2,068,000
7978	Legent Communications Corporation	8,360
8024	TC Telephone, LLC	4,180
8035	Access One, Inc.	7,590
8068	North County Communications Corp	153,750
8074	Silv Communication, Inc.	60,375
8105	Marlink Inc.	60,830

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8107	Convergence Systems	66,750
8119	Express Telecommunications Network, Inc.	4,625
8130	United Telecom, Inc.	56,125
8201	Airbus DS Communications, Inc.	17,500,000
8202	California Internet, L. P. dba GeoLinks	4,290,000
8203	Tekify Fiber, LLC	66,900
8204	Velocity The Greatest Phone Company Ever, Inc.	32,000

Wireless Telephone Companies

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value (including penalty if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

2532	Los Angeles SMSA Ltd., Partnership	1,275,400,000
2552	Fresno MSA Limited Partnership	145,600,000
2559	Cellco Partnership	1,683,100,000
2602	Digital Communications Network, Inc.	4,100
2606	AT&T Mobility LLC	2,609,200,000
2658	Intouch America, Inc.	28,270
2669	California RSA #4 Partnership	23,700,000
2671	California Rural Service Area #1, Inc.	33,900,000
2681	Everything Wireless, LLC	169,400
2720	Sprint Spectrum LP	1,111,000,000
2748	T-Mobile West, LLC	1,730,400,000
2760	Fisher Wireless Services, Inc.	1,190,000
2772	Globalstar USA, LLC	2,880,000
2773	Accessible Wireless, LLC	28,200
2775	Nextlink Wireless, LLC	470,000
2780	i-wireless, LLC	2,400
2783	Flat West Wireless, LLC	116,600
2784	Greatcall, Inc.	9,870,000
2790	UVNV, Inc.	1,610,000
2793	Bandwidth.com, Inc.	3,000
2801	Google North America Inc.	658,000
3002	American Messaging Services, LLC	731,000
3039	Fresno Mobile Radio, Inc.	270,000
3430	Spok, Inc.	1,240,000

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value (including penalty if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

2787	Mother Lode Internet, LLC	72,250
2802	zoomMediaPlus, Inc.	11,100
2803	Alliant Technologies, LLC	26,500

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Local Exchange Telephone Companies

Action: Upon motion of Ms. Harkey, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed companies as of January 1, 2018, be as follows:

201	Frontier California Inc.	2,394,300,000
202	CenturyTel of Eastern Oregon, Inc.	32,200
203	Frontier Communications of the Southwest, Inc.	5,830,000
205	The Ponderosa Telephone Company	27,400,000
209	Pinnacles Telephone Co.	1,010,000
210	Calaveras Telephone Company	11,100,000
228	Ducor Telephone Company	3,930,000
235	Foresthill Telephone Co.	16,000,000
239	Hornitos Telephone Company	1,290,000
240	Happy Valley Telephone Company	1,410,000
246	Kerman Telephone Co.	23,600,000
279	Pacific Bell Telephone Company	5,501,900,000
284	Citizens Telecommunications Company of California, Inc.	60,300,000
286	Sierra Telephone Company, Inc.	54,300,000
294	Consolidated Communications of California Company	117,100,000
301	The Siskiyou Telephone Company	56,300,000
327	Volcano Telephone Company	28,500,000
328	Cal-Ore Telephone Co.	7,820,000
330	Winterhaven Telephone Company	1,180,000

OTHER TAX PROGRAM NONAPPEARANCE MATTERS—NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE**PROPERTY TAX MATTERS****Audits**

Peerless Network of California, LLC (8109)

2014 to 2017, \$664,000.00 Excessive Assessment, \$23,600.00 Penalties, \$27,660.00 In-lieu Interest

Action: Upon motion of Mr. Horton, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board adopted the audit adjustments as recommended by staff.

Anza Electric Cooperative, Inc. dba ConnectAnza (8195)

2017, \$1,380,000.00 Escaped Assessment, \$82,800.00 In-lieu Interest

Action: Upon motion of Mr. Horton, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board adopted the audit adjustments as recommended by staff.

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Land Escaped Assessment

Pacific Gas and Electric Company (0135)

2016 to 2017, \$45,103.00 Value

Action: Upon motion of Mr. Horton, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board adopted the land escaped assessment as recommended by staff.

Sprint Spectrum LP (2720)

2014 to 2017, \$3,413,675.00 Value

Action: Upon motion of Mr. Horton, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board adopted the land escaped assessment as recommended by staff.

Board Roll Changes

2017 State-Assessed Property Rolls

Action: Upon motion of Mr. Horton, seconded by Ms. Yee and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Yee voting yes, the Board approved corrections to the 2017 Board Roll of State-Assessed Property as recommended by staff ([Exhibit 5.2](#)).

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

CHIEF COUNSEL MATTERS**RULEMAKING****Section 100 Changes****Property Tax Rule 283, *Permanent Certification***

Henry D. Nanjo, Chief Counsel, made introductory remarks regarding staff's request for authorization to make Section 100 changes to reflect organizational changes in state government ([Exhibit 5.3](#)).

Action: Upon motion of Mr. Horton seconded by Ms. Harkey and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Stowers voting yes, the Board approved authorization to make Rule 100 changes to Property Tax Rule 283 as recommended by staff.

ADMINISTRATIVE SESSION**ADMINISTRATIVE MATTERS, CONSENT**

With respect to the Administrative Matters, Consent Agenda, upon a single motion of Ms. Harkey, seconded by Ms. Stowers and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Stowers voting yes, the Board made the following orders:

Wednesday, May 30, 2018

Action: Approve the Board Meeting Minutes of April 24, 2018.

Action: Acknowledge receipt of report on time extension for Colusa, Lassen, Mariposa, Sonoma and Tehama Counties to complete and submit fiscal year 2018-19 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 ([Exhibit 5.4](#)).

Action: Adopt property tax forms as recommended by staff ([Exhibit 5.5](#)).

OTHER ADMINISTRATIVE MATTERS

Executive Director's Report

Dean R. Kinnee, Executive Director, provided a report regarding the status of pending and upcoming organizational issues.

Mr. Kinnee announced the appointment of Mark Durham to the position of Chief, Legislative, Research & Statistics Division, effective May 31, 2018.

Property Tax Deputy Director's Report

David Yeung, Chief, County-Assessed Properties Division, Property Tax Department, provided an update regarding the airline representative period, which included results of the Interested Parties' meetings and discussions.

Action: Upon motion of Ms. Harkey, seconded by Ms. Stowers and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton, Ms. Harkey and Ms. Stowers voting yes, the Board postponed further consideration of the airline representative period to September.

Executive Director's Report (Continued)

Dean R. Kinnee, Executive Director, provided an update on legislative bills impacting the BOE, both administrative and program related. Mr. Kinnee thanked Glenna Schultz, Senior Specialist Property Appraiser, County-Assessed Properties Division, Property Tax Department, for volunteering to work on legislative matters due to vacant positions in the Legislative, Research & Statistics Division earlier in the year.

Chief Counsel's Report

Henry D. Nanjo, Chief Counsel, provided a report regarding Legal Team workload, including legal opinion requests.

Property Tax Deputy Director's Report (Continued)

Mike Harris, Manager, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding staff's recommendation for the 4-R Act Equalization Ratio for fiscal year 2018-19 to ensure that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property ([Exhibit 5.6](#)).

Action: Upon motion of Ms. Stowers, seconded by Ms. Ma and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton and Ms. Stowers voting yes, Ms. Harkey absent, the Board set the 4-R Act Equalization Ratio at 60.73 percent for the 2018-19 roll as recommended by staff.

Wednesday, May 30, 2018

BOARD MEMBER REQUESTED MATTERS (CONTINUED)

Board Committees

Mr. Runner made introductory remarks regarding the reinstatement of various Board committees.

The Board determined that Board Committees are not needed at this time, and that new standing agenda items will be added to the Board's agenda template.

Recommendation for Board Positions on ACA 24 & SB 1091

Mr. Horton made introductory remarks regarding his recommendation for Board positions on ACA 24 & AB 1091: transfer of base year value; disaster relief ([Exhibit 5.7](#)).

Mr. Runner directed staff to tentatively schedule this item for consideration of Board position on the June agenda, pending the ACA's position.

PUBLIC COMMENT ON ITEMS NOT LISTED ON THE AGENDA

Opportunity for the Public to Make Public Comment

Henry D. Nanjo, Chief Counsel, Legal Department, made introductory remarks and introduced Lisa Thompson, Taxpayers' Rights Advocate, who read into the record written comments from Shawn Karl Mooney ([Exhibit 5.8](#)).

ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 11:58 a.m. and reconvened immediately in closed session with Mr. Runner, Ms. Ma, Mr. Horton and Ms. Stowers present.

CLOSED SESSION

The Board met to discuss pending litigation (Gov. Code § 11126(e)) and personnel matters (Gov. Code § 11126(a)(1)).

The Board recessed at 12:11 p.m. and reconvened immediately in open session with Mr. Runner, Ms. Ma, Mr. Horton and Ms. Stowers present.

ANNOUNCEMENT OF OPEN SESSION

The Board adjourned at 12:12 p.m.

The foregoing minutes are adopted by the Board on June 26, 2018.