

Wednesday, May 29, 2019

The Board met at its offices at 450 N Street, Sacramento, at 10:09 a.m., with Ms. Cohen, Chair, Mr. Vazquez, Vice Chair, Mr. Gaines, Mr. Schaefer and Ms. Yee present.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Ms. Cohen.

BOARD MEMBER REQUESTED MATTERS

Older Americans Month Resolution (Mr. Schaefer)

Mr. Schaefer made introductory remarks regarding a joint resolution with Governor Gavin Newsom and the Board of Equalization in recognition of *Older Americans Month*, and honoring the oldest working state employee May Lee, Retired Annuitant (Staff Services Manager I), Department of General Services ([Exhibit 5.1](#)).

Members made complimentary remarks and thanked May Lee for her dedicated service to the State of California.

Exhibits to these minutes are incorporated by reference.

California Small Business Month Resolution (Ms. Cohen)

Ms. Cohen made introductory remarks and read into the record a resolution in recognition of *California Small Businesses Month*, honoring the California Small Business Community. Ms. Cohen presented a resolution to each of the following individuals: Edwin A. Lombard, President and CEO, California Black Chamber of Commerce; Pat Fong Kushida, President and CEO, California Asian-Pacific Chamber of Commerce; Julian Canete, President and CEO, Hispanic Chamber of Commerce (not present); and, Russell Lahodny, Vice-President, Local Chamber Relations, California Chamber of Commerce ([Exhibit 5.2](#)).

Recipients of the resolution made remarks in recognition of *California Small Businesses Month*. Members made complimentary remarks and thanked the small businesses for their valued contributions to the State of California.

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

AB 872 (Aguiar Curry) Parent-Child Exclusions (Ms. Cohen)

Ms. Cohen made introductory remarks regarding AB 872 (Aguiar Curry) *Parent-Child Exclusions* for discussion and possible support ([Exhibit 5.3](#)).

Speakers: Genevieve V. Jopanda, Chief of Staff, Office of the California State Treasurer
Kasey O'Connor, Legislative Director, Office of the California State Treasurer

Action: Upon motion of Ms. Cohen, seconded by Mr. Gaines and duly carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Mr. Schaefer voting yes, Ms. Stowers voting no, the Board directed the Executive Director to draft a letter of support for AB 872.

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Ms. Stowers left the Boardroom and Ms. Yee entered.

PROPERTY TAX MATTER: STATE ASSESSED PROPERTIES VALUE SETTING

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

Mr. Schaefer stated that he would not participate in the matters of 201, *Frontier California, Inc.*; 203, *Frontier Communications of the Southwest, Inc.*; and, 7512, *Frontier Communications of America, Inc.*, in accordance with Government Code section 87105.

Electric Generation Facilities

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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, 2019, be as follows:

1100	AES Alamos, LLC	67,400,000
1101	AES Redondo Beach, LLC	66,200,000
1102	AES Huntington Beach, LLC	11,300,000
1105	Dynegy Oakland, LLC	3,430,000
1111	Long Beach Generation LLC	21,800,000
1117	NRG California South LP - Ellwood	1,750,000
1126	Elk Hills Power, LLC	361,500,000
1127	High Desert Power Trust	98,000,000
1129	Gilroy Energy Center, LLC	27,600,000
1131	Pastoria Energy Facility, LLC	312,700,000
1132	CCFC Sutter Energy, LLC	43,900,000
1134	Otay Mesa Generating Company, LLC	241,500,000
1136	Blythe Energy, Inc.	153,800,000
1137	Sunrise Power Company, LLC	140,400,000
1143	Los Esteros Critical Energy Facility, LLC	219,000,000
1151	Russell City Energy Company, LLC	379,500,000
1152	Panoche Energy Center, LLC	254,400,000
1153	Midway Peaking, LLC	48,800,000
1154	Bicent (California) Malburg, LLC	60,600,000
1155	Orange Grove Energy, L.P.	50,100,000
1157	Marsh Landing LLC	456,000,000
1158	El Segundo Energy Center LLC	376,400,000
1159	Mariposa Energy, LLC	111,500,000
1160	Sentinel Energy Center, LLC	504,900,000
1162	Walnut Creek Energy, LLC	375,900,000
1163	Carlsbad Energy Center LLC	592,400,000
1165	Malaga Power, LLC	6,490,000
1166	AES Alamos Energy, LLC	382,600,000
1167	AES Huntington Beach Energy, LLC	406,900,000

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Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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, 2019, be as follows:

1103	Dynegy Moss Landing, LLC	160,800,000
1112	CXA La Paloma, LLC	5,950,000
1115	NRG California South LP - Ormond Beach	20,900,000
1122	MRP San Joaquin Energy, LLC - Hanford	17,000,000
1123	MRP San Joaquin Energy, LLC - Henrietta	18,900,000
1124	MRP San Joaquin Energy, LLC - Tracy	122,700,000
1128	Delta Energy Center, LLC	144,600,000
1133	Metcalf Energy Center, LLC	151,500,000
1141	Indigo Generation, LLC	26,500,000
1142	Larkspur Energy, LLC	23,100,000
1145	Harbor Cogeneration Company, LLC	2,222,000
1148	Inland Empire Energy Center, LLC	13,800,000
1164	Pio Pico Energy Center, LLC	328,400,000
1168	Stanton Energy Reliability Center, LLC	1,948,000

Energy Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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, 2019, be as follows:

101	Golden State Water Company	869,400,000
103	Anza Electric Cooperative, Inc.	14,000,000
104	Central Valley Gas Storage LLC	38,300,000
106	PacifiCorp	214,900,000
119	Trans Bay Cable LLC	477,200,000
121	Gill Ranch Storage, LLC	15,600,000
125	Terra-Gen Dixie Valley, LLC	3,150,000
146	Sierra Pacific Power Company	80,000,000
149	Southern California Gas Company	6,964,200,000
152	Southwest Gas Corporation	351,500,000
153	Transwestern Pipeline Company	458,000
156	DATC Path 15, LLC	86,500,000
160	Valley Electric Association, Inc.	274,000
163	Liberty Utilities (Calpeco Electric), LLC	178,600,000
173	Surprise Valley Electrification Corp.	17,800,000
176	Plumas-Sierra Rural Electric Cooperative	72,300,000
180	North Baja Pipeline, LLC	73,000,000
187	Mojave Pipeline Company, LLC	49,600,000
188	Kern River Gas Transmission Company	153,700,000
189	Standard Pacific Gas Line, Incorporated	39,700,000

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190	Tuscarora Gas Transmission Company	66,200,000
191	Arizona Public Service Company	1,830,000
192	Alpine Natural Gas Operating Company No. One LLC	966,000
193	Arizona Electric Power Cooperative, Inc.	1,510,000
194	West Coast Gas Company, Inc.	614,000
195	Wild Goose Storage, LLC	126,000,000
196	Questar Southern Trails Pipeline Company	3,310,000
197	El Paso Natural Gas Company, LLC	41,600,000
198	Lodi Gas Storage, LLC	52,900,000

Pipeline Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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, 2019, be as follows:

402	CALNEV Pipe Line LLC	83,700,000
407	Valero Refining Company - California	707,000
409	Torrance Valley Pipeline Company, LLC	240,900,000
410	Homestake Mining Company	41,800
412	Kings County Canal Company	989,000
414	Torrance Pipeline Company, LLC	11,900,000
428	CPN Pipeline Company	24,300,000
429	Chevron USA, Inc.	92,900,000
435	Natomas Central Mutual Water Company	144,100
461	SFPP, L.P.	452,300,000
462	Tesoro Refining and Marketing Company, LLC	1,040,000
467	Phillips 66 Company	438,000
468	Shell California Pipeline Company LLC	4,870,000
469	San Ardo Pipeline Company	10,600,000
475	Searles Valley Minerals Inc.	11,000,000
476	Chevron USA, Inc.	5,750,000
478	California Gas Gathering, Inc.	158,400
480	Phillips 66 Pipeline LLC	95,500,000
488	Plains West Coast Terminals, LLC	41,800,000
489	California Resources Production Corporation	6,110,000
490	Crimson California Pipeline, L.P.	65,100,000
491	SMF Pipeline	6,830,000
493	Cardinal Pipeline, LP	9,350,000

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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 company as of January 1, 2019, be as follows:

492	San Pablo Bay Pipeline Company LLC	75,500,000
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Railroad Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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, 2019, be as follows:

802	Central Oregon & Pacific Railroad	3,780,000
804	BNSF Railway Company	2,323,000,000
805	Goose Lake Railway, LLC	391,000
808	West Isle Line, Inc.	186,000
810	California Northern Railroad	30,500,000
812	Ventura County Railroad	5,460,000
813	Pacific Harbor Lines	20,400,000
815	Mendocino Railway	1,309,000
817	Tulare Valley Railroad	501,250
818	Central California Traction Company	9,280,000
822	Pacific Sun Railroad, LLC	1,550,000
826	Sacramento Valley Railroad, LLC	5,470,000
827	Northwestern Pacific Railroad Company	2,660,000
843	Union Pacific Railroad Company	2,907,700,000
850	Modesto & Empire Traction Company	45,000,000
857	Richmond Pacific Railroad Corporation	2,760,000
861	Quincy Railroad Company	215,000
865	San Diego & Imperial Valley Railroad Co. Inc.	3,110,000
869	Coast Belle Railroad Corporation	1,186,250
878	Stockton Terminal and Eastern Railway	5,650,000
882	Trona Railway Company, LLC	18,480,000
883	McCloud Railway Company	222,200
889	Yreka Western Railroad Co.	491,700
896	Santa Cruz Big Trees & Pacific Railway Co.	2,110,000
897	San Joaquin Valley Railroad Company	13,300,000
898	Sierra Northern Railway	7,117,000
899	Arizona & California Railroad Company	7,130,000

Action: Upon motion of Mr. Vazquez, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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, 2019, be as follows:

824	St. Paul & Pacific Railroad, LLC	1,958,000
849	International Transportation Association LLC	4,180,000

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Interexchange Telephone Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Yee voting yes, Mr. Schaefer not participating in accordance with Government Code section 87105 in the matter of 7512, *Frontier Communications of America, Inc.*, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of certain companies (consent) as of January 1, 2019, be set as recommended by staff. (The Board rescinded this action shortly afterward.)

Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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 certain companies (non-consent) as of January 1, 2019, be set as recommended by staff. (The Board rescinded this action shortly afterward.)

Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Yee voting yes, the Board rescinded its two prior motions on Interexchange Telephone Companies.

Mr. Schaefer stated that he would not participate in this matter in accordance with Government Code section 87105, and left the Boardroom.

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Ms. Yee voting yes, Mr. Schaefer absent and not participating in accordance with Government Code section 87105, 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, 2019, be as follows:

2014	Sprint Communications Company, L.P.	138,900,000
2099	Smart City Networks LP	6,940,000
2274	MCI Communications Services, Inc.	399,600,000
2310	AT&T Communications	547,600,000
2372	MCI Metro Access Transmission Services, Corp	214,000,000
2376	Working Assets Funding Service, Inc.	403,000
2381	Mitel Cloud Services, Inc.	302,500
2416	NOS Communications, Inc.	486,000
2437	Dialink Corporation	18,260
2463	CenturyLink Communications LLC	922,300,000
2470	CBTS Technology Solutions, LLC	109,000
7503	Verizon Select Services, Inc.	43,800
7512	Frontier Communications of America, Inc.	49,400,000
7571	Network Enhanced Technologies, Inc.	2,100
7580	Securus Technologies, Inc.	1,860,000
7581	ABS-CBN Telecom North America, Inc.	9,240
7621	SES Americom Inc.	2,330,000
7638	Integrated Telemanagement Services, Inc.	22,100
7640	Cox California Telcom, LLC	50,400,000
7690	CCT Telecommunications, Inc.	177,000
7699	Legacy Long Distance International, Inc.	491,700

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7707	Consolidated Communications Enterprise Services, Inc.	77,600,000
7732	NTT America, Inc.	16,500,000
7757	U.S. TelePacific Corp.	125,200,000
7758	BT Americas Inc.	5,420,000
7766	KDDI America, Inc.	7,900,000
7778	Zayo Group, LLC	435,500,000
7781	KT America, Inc.	21,100
7791	O1 Communications, Inc.	154,000
7792	Point To Point, Inc.	692,000
7800	Earthlink Business, LLC	1,500,000
7811	Public Communications Services, Inc.	80,200
7814	PAETEC Communications, Inc.	3,820,000
7824	Audeamus	8,940,000
7832	Astound Broadband LLC	66,400,000
7845	San Carlos Telecom, Inc.	29,500
7852	Telstra Incorporated	8,890,000
7866	Claro Enterprise Solutions, LLC	3,850,000
7871	Verizon Online LLC	91,500
7872	Infotech Telecommunications & Network, Inc.	9,000
7894	Ponderosa Cablevision	1,660,000
7902	ANPI Business, LLC	91,500
7913	VCOM Solutions, Inc.	126,000
7914	McLeodUSA Telecommunications Services, Inc.	7,330,000
7916	Peak Communications, Inc.	5,100
7948	Comsat, Inc.	1,770,000
7953	Openpop.com, Inc.	9,700
7955	Enhanced Communications Network, Inc.	23,700
7956	Telespan Communications, LLC	23,100
7959	Airespring, Inc.	1,420,000
7960	CallTower, Inc.	317,000
7985	inContact, Inc.	4,240,000
7988	Global Tel*Link Corporation	13,600,000
7990	ComNet(USA) LLC	79,200
7992	NobelTel, LLC	5,390
7994	Utility Telecom Group, LLC	1,890,000
7997	Edison Carrier Solutions	94,400,000
7998	Norcast Communications Corporation	375,000
7999	Purple Communications Inc.	5,100,000
8002	Neutral Tandem - California, LLC	4,070,000
8004	Greenfield Communications, Inc.	123,200
8005	Vodafone US Inc.	3,890,000
8010	A+ Wireless, Inc.	9,900
8015	China Telecom (Americas) Corporation	24,500,000
8017	Locus Telecommunications, Inc.	2,800
8027	Blue Casa LLC	15,620

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8029	IPC Network Services, Inc.	113,000
8031	Backbone Communications, Inc.	45,200
8032	BCE Nexxia Corporation	7,200
8035	Access One, Inc.	8,700
8038	Telecom Carrier Access, Inc.	3,100
8042	Paxio, Inc.	5,620,000
8046	West Telecom Services Holdings LLC	222,000
8048	Bright House Networks Information Services (California), LLC	8,600
8049	Fusion Communications, LLC.	902,000
8051	Inteltrace, Inc.	195,000
8057	Vertex Telecom, Inc.	1,100,000
8061	Charter Fiberlink CA-CCO, LLC	46,000,000
8063	Time Warner Cable Information Services (California), LLC	123,600,000
8071	Verizon Long Distance LLC	44,800
8076	OPEX Communications, Inc.	34,800
8079	Cal-Ore Communications, Inc.	3,280,000
8080	Ymax Communications Corporation	2,900
8081	Sonic Telecom, LLC	49,100,000
8082	WTI Communications, Inc.	44,400
8083	Network Expert Group, Inc.	31,100
8086	ANPI, LLC	145,000
8089	Conterra Ultra Broadband LLC	19,000,000
8090	Telecommunication Systems, Inc.	591,000
8091	Roadway Communications, Inc.	12,700
8093	Extenet Systems (California) LLC	207,400,000
8094	Affiniti, LLC.	447,700
8099	Race Telecommunications, Inc.	37,100,000
8101	FastBlue Communications, Inc.	40,500
8102	Ekit.Com, Inc.	27,700
8106	Raw Bandwidth Telecom, Inc.	90,500
8109	Peerless Network of California, LLC	325,000
8112	Mosaic Networx, LLC	16,280
8113	GoDaddy.com	7,502,000
8115	&TV Communications, Inc.	18,500
8116	PC Landing Corp.	9,890,000
8118	IntelePeer Cloud Communications, LLC	40,400
8120	TELUS Communications (U.S.) Inc.	398,000
8122	Bandwidth.com CLEC, LLC	1,243,000
8124	Impact Telecom LLC	230,000
8127	Voyant Communications, LLC	743,000
8128	Talton Communications, Inc.	32,700
8129	Wide Voice, LLC	77,700
8133	Bestel USA, Inc.	29,300
8136	Plumas Sierra Telecommunications	16,300,000
8137	SnowCrest Telephone, Inc.	121,000

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8139	California Broadband Cooperative, Inc.	16,900,000
8141	CENIC Broadband Initiatives LLC	39,700
8142	Dsi-Iti, LLC	25,500
8143	GTT Americas, LLC	6,230,000
8144	GC Pivotal, LLC	7,360,000
8148	Digital West Networks, Inc.	5,450,000
8151	CVIN LLC	68,400,000
8152	Broadband Dynamics, LLC	16,300
8153	Advanced Technology Distributors, Inc.	80,000
8154	Network Innovations, Inc.	181,500
8155	Time Warner Cable Business LLC	10,800,000
8156	Medallion Telecom Inc.	6,100
8158	RCLEC, Inc.	427,000
8160	Vodex Communications Corporation	11,660
8161	Public Interest Telecom of California	151,000
8162	GetGo Communications LLC	170,000
8164	NetFortris Acquisition Co., Inc.	418,000
8167	Inyo Networks, Inc.	2,970,000
8169	Crown Castle Fiber, LLC	666,100,000
8171	LIT San Leandro, LLC	36,300
8172	Cebridge Telecom CA LLC	294,000
8174	ACN Communication Services, LLC	4,600
8175	Granite Telecommunications, LLC	469,000
8176	Pay Tel Communications, Inc.	3,300
8178	Onvoy, LLC	140,000
8180	Karuk Tribe	129,000
8181	Five9, Inc.	6,630,000
8182	Ultimate Internet Access, Inc.	1,860,000
8184	Digital Transportation Corp.	40,700
8185	Webpass Telecommunications, LLC	1,240,000
8187	Fusion, LLC	208,000
8188	LightSpeed Networks, Inc.	1,470,000
8189	OACYS Technology	1,250,000
8190	Sage Communications, Inc.	22,550
8191	Windstream KDL, Inc.	1,230,000
8193	Univoip, Inc.	998,800
8194	IT Management Corporation	36,600
8195	Anza Electric Cooperative, Inc.	7,910,000
8196	ATC Outdoor DAS, LLC	1,830,000
8198	IFN.com, Inc.	258,500
8199	Fireline Network Solutions, Inc.	873,400
8200	Magna5 LLC	63,800
8201	Vesta Solutions, Inc.	13,700,000
8203	Tekify Fiber, LLC	425,700
8204	Velocity The Greatest Phone Company Ever, Inc.	90,600

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Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Ms. Yee voting yes, Mr. Schaefer absent, 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, 2019, be as follows:

2366	Value-Added Communications, Inc.	11,400
7516	Cybernet Communications Inc.	283,750
7538	Tremcom International, Inc.	2,420
7769	Airnex Communications, Inc.	8,140
7934	Telecom House Inc.	209,000
7972	Reliance Globalcom Services, Inc.	2,068,000
8023	One Phone, Inc.	19,250
8024	TC Telephone, LLC	4,180
8068	North County Communications Corp	153,750
8074	Silv Communication, Inc.	60,375
8105	Marlink Inc.	60,830
8126	Broadview Networks, Inc.	59,400
8130	United Telecom, Inc.	56,125
8131	Pacific Lightwave, Inc.	160,600
8146	Splice Communications, Inc	3,900
8197	Modus, LLC	127,600
8202	California Internet, L.P.	4,719,000
8206	Mobilitie Management, LLC	88,660
8207	Call One, Inc	10,200
8208	Atherton Fiber, LLC	5,280,000
8209	Sun Microwave, Inc.	152,000
8211	Synergem Technologies, Inc.	34,100
8212	Ridge Communications, Inc.	253,000

Wireless Telephone Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Ms. Yee voting yes, Mr. Schaefer absent, 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, 2019, be as follows:

2532	Los Angeles SMSA Ltd., Partnership	1,309,600,000
2552	Fresno MSA Limited Partnership	138,700,000
2559	Cellco Partnership	1,731,700,000
2602	Digital Communications Network, Inc.	3,500
2606	AT&T Mobility LLC	2,672,100,000
2658	Intouch America, Inc.	24,970
2669	California RSA #4 Partnership	25,800,000
2671	California Rural Service Area #1, Inc.	28,600,000
2681	Everything Wireless, LLC	94,700
2720	Sprint Spectrum LP	1,237,600,000
2748	T-Mobile West, LLC	1,727,200,000

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2760	Fisher Wireless Services, Inc.	1,400,000
2772	Globalstar USA, LLC	1,749,000
2780	i-wireless, LLC	3,100
2783	Flat West Wireless, LLC	87,800
2784	Greatcall, Inc.	19,910,000
2790	UVNV, Inc.	1,500,000
2793	Bandwidth.com, Inc.	2,200
2801	Google North America Inc.	1,520,000
2802	zoomMediaplus, Inc.	10,000
2803	Alliant Technologies, LLC	10,600
2804	Comcast OTR1, LLC	205,000
3002	American Messaging Services, LLC	608,000
3039	Fresno Mobile Radio, Inc.	195,000
3430	Spok, Inc.	1,150,000

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Ms. Yee voting yes, Mr. Schaefer absent, 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, 2019, be as follows:

2805	Gen Mobile, Inc	6,000
2806	STS Media, Inc.	15,700
2807	China Unicom (Americas) Operations, Ltd.	4,940,000

Local Exchange Telephone Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Ms. Yee voting yes, Mr. Schaefer absent and not participating in accordance with Government Code section 87105, 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, 2019, be as follows:

201	Frontier California, Inc.	2,270,200,000
202	CenturyTel of Eastern Oregon, Inc.	34,500
203	Frontier Communications of the Southwest, Inc.	6,810,000
205	The Ponderosa Telephone Company	31,600,000
209	Pinnacles Telephone Co.	1,060,000
210	Calaveras Telephone Company	10,700,000
228	Ducor Telephone Company	3,800,000
235	Foresthill Telephone Co.	16,900,000
239	Hornitos Telephone Company	1,630,000
240	Happy Valley Telephone Company	1,640,000
246	Kerman Telephone Co.	25,600,000
279	Pacific Bell Telephone Company	5,031,600,000
284	Citizens Telecommunications Company of California, Inc.	60,500,000
286	Sierra Telephone Company, Inc.	64,600,000
294	Consolidated Communications of California Company	114,300,000

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301	The Siskiyou Telephone Company	62,700,000
327	Volcano Telephone Company	29,800,000
328	Cal-Ore Telephone Co.	7,620,000
330	Winterhaven Telephone Company	1,520,000

Mr. Schaefer returned to Boardroom.

Energy Companies (Continued)

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez and Mr. Schaefer voting yes, Mr. Gaines and Ms. Yee absent and not participating, 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, 2019, be as follows:

135	Pacific Gas and Electric Company	31,213,000,000
141	San Diego Gas & Electric Company	10,162,000,000
148	Southern California Edison Company	25,582,600,000

Pipeline Companies (Continued)

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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 company as of January 1, 2019, be as follows:

486	Pacific Pipeline System, LLC	71,200,000
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Railroad Companies (Continued)

Action: Upon motion of Ms. Cohen, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer 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 company as of January 1, 2019, be as follows:

894	Napa Valley Wine Train, LLC	41,000,000
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PROPERTY TAX MATTERS, OTHER—NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE

Audits

Astound Broadband, LLC (7832)

2015 to 2018, \$4,600,000.00 Escaped Assessment, \$460,000.00 Penalties, \$276,000.00 In-lieu Interest

Action: Upon motion of Ms. Yee, seconded by Ms. Cohen and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Yee voting yes, the Board adopted the audit adjustments as recommended by staff.

The Board recessed at 11:30 a.m. and reconvened at 11:49 a.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

Wednesday, May 29, 2019

CHIEF COUNSEL MATTERS: RULEMAKING

Rules for Tax Appeals (18 CCR, Div. 2.1), Section 100 Changes

Henry D. Nanjo, Chief Counsel introduced Richard Moon, Tax Counsel, Legal Department, who made introductory remarks regarding staff's request for authorization to complete Section 100 changes to repeal Chapter 4 of Division 2.1, Title 18 of the California Code of Regulations and make amendments to Chapters 2, 3, 5, and 6 of the same Division to make the Rules for Tax Appeals consistent with AB 102 ([Exhibit 5.4](#)).

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers voting yes, the Board approved authorization to make Section 100 changes to the Rules for Tax Appeals as recommended by staff.

ADMINISTRATIVE SESSION

Administrative Matters, Consent

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

Action: Approve the Board Meeting Minutes of April 30, 2019.

David Yeung, Deputy Director, Property Tax Department, introduced Patricia Lumsden, Supervising Property Appraiser, County-Assessed Properties Division, Property Tax Department, who provided a report on property tax forms ([Exhibit 5.5](#)).

Action: Ms. Cohen moved to adopt property tax forms as recommended by staff. The motion was seconded by Mr. Vazquez but no vote was taken.

Mark Sutter, Senior Specialist Property Appraiser, Taxpayers' Rights Advocate Office, read into the record written comments from Shawn Karl Mooney as an ADA accommodation ([Exhibit 5.6](#)).

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

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

Executive Director's Report

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues ([Exhibit 5.7](#)).

Wednesday, May 29, 2019

The Board recessed at 12:45 p.m. and reconvened at 1:39 p.m. with Ms. Cohen, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

Property Tax Deputy Director's Report

David Yeung, Deputy Director, Property Tax Department, introduced Mike Harris, Acting Chief, State-Assessed Properties Division, Property Tax Department, who made introductory remarks regarding staff's recommendation for the 4-R Act Equalization Ratio for fiscal year 2019-20 to ensure that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property ([Exhibit 5.8](#)).

Action: The Board deferred consideration of the matter to later in the day.

David Yeung, Deputy Director, Property Tax Department, introduced Honorable Leslie K. Davis, President, California Assessors' Association (CAA), and Calaveras County Assessor, who provided a presentation, *Property Tax Forms Used by County Assessors*, which included an overview of property tax forms used by County Assessors and the CAA's process ([Exhibit 5.9](#)).

It was noted for the record that Shawn Karl Mooney provided a public comment for this matter that was read into the record earlier in the day during another matter, *Administrative Consent Agenda*, as an ADA accommodation (see [Exhibit 5.6](#)).

David Yeung, Deputy Director, Property Tax Department, was available for questions regarding the continued discussion of staff's recommendation for the 4-R Act Equalization Ratio for fiscal year 2019-20 to ensure that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property (see [Exhibit 5.8](#)).

Action: Upon motion of Ms. Cohen, seconded by Ms. Stowers and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers voting yes, the Board set the 4-R Act Equalization Ratio at 60.86 percent for the 2019-20 roll as recommended by staff.

Legislative, Research & Statistics Division Chief's Report

Mark Durham, Chief, Legislative, Research & Statistics Division, provided an update on legislative bills impacting the BOE, both administrative and program related ([Exhibit 5.10](#)).

BOARD MEMBER REQUESTED MATTERS (CONTINUED)

Parent-Child and Grandparent-Grandchild Exclusions and Equalization of Trust Distributions (Ms. Yee/Ms. Stowers)

Ms. Stowers made introductory remarks for discussion and possible action regarding Parent-Child and Grandparent-Grandchild exclusions and equalization of trust distributions ([Exhibit 5.11](#)).

Wednesday, May 29, 2019

Speakers: Kerry Smith, President, Commercial Loan Corporation (Exhibit 5.12: [Part 1](#), [Part 2](#), [Part 3](#) and [Part 4](#))
Thomas Sheehy, Sheehy Strategy Group
Leslie K. Davis, President, California Assessors' Association (CAA), and
Calaveras County Assessor

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 there were none in person.

Henry D. Nanjo, Chief Counsel, noted for the record that Shawn Karl Mooney provided a public comment for this matter that was read into the record earlier in the day during another matter, *Administrative Consent Agenda*, as an ADA accommodation (see [Exhibit 5.6](#)).

CLOSING REMARKS

Mr. Schaefer saluted US Navy SEAL Charles Keating IV, who died at battle in Iraq in May 2016.

On behalf of the Board, Ms. Cohen extended condolences to Laura SooHoo and her family for the passing of her father, William Mitsuo Taniguchi.

Ms. Cohen stated for the record that the Board concluded its business for this meeting, and that meeting day Thursday, May 30, 2019 is therefore cancelled.

The Board adjourned at 3:03 p.m.

The foregoing minutes are adopted by the Board on June 25, 2019.

Note: The following matters were removed from the calendar prior to the meeting: *Board Member Annual Photograph*; and, *Strategic Planning Session: Discussion on Board Members' Priorities and Go-forward Plan (Mr. Vazquez)*.