

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, May 23, 2023

The Board convened at 450 N Street, Sacramento, at 10:11 a.m., with Mr. Vazquez, Chair, Ms. Lieber, Vice Chair, Mr. Gaines, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. A quorum was established.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

Mr. Emran left the Boardroom and Ms. Cohen entered.

ANNOUNCEMENTS

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

BOARD PHOTOGRAPH

The Board recessed to take the annual Board photograph at 10:33 a.m. and reconvened at 10:40 a.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen present.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

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

TAX PROGRAM MATTERS

State-Assessed Properties Value Setting

Mr. Gaines stated that, due to financial interest, he would recuse himself from the State-Assessed Properties Value Setting for the following assessees: SBE No. 106, PacifiCorp; SBE No. 146, Sierra Pacific Power Company; SBE No. 188, Kern River Gas Transmission Company; and SBE No. 804, BNSF Railway Company.

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Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, provided an overview of the valuation of state-assessed properties process. Mr. McCool introduced Michelle Cruz, Principal Property Appraiser, who made introductory remarks for setting the values.

Lucy Vang, Supervising Property Appraiser, requested approval of staff recommendations for Electric Generation Facilities.

MOTION: Ms. Cohen made a motion that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of January 1, 2023, be as follows. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 1100	AES Alamitos, LLC	45,600,000
SBE No. 1101	AES Redondo Beach, LLC	46,900,000
SBE No. 1102	AES Huntington Beach, LLC	1,740,000
SBE No. 1103	Dynegy Moss Landing, LLC	241,500,000
SBE No. 1105	Dynegy Oakland, LLC	3,480,000
SBE No. 1111	Long Beach Generation LLC	49,900,000
SBE No. 1112	CXA La Paloma, LLC	59,000,000
SBE No. 1115	Ormond Beach Power, LLC	89,400,000
SBE No. 1117	Ellwood Power, LLC	7,750,000
SBE No. 1122	MRP San Joaquin Energy, LLC - Hanford	15,300,000
SBE No. 1123	MRP San Joaquin Energy, LLC - Henrietta	18,100,000
SBE No. 1124	MRP San Joaquin Energy, LLC - Tracy	87,300,000
SBE No. 1126	Elk Hills Power, LLC	204,500,000
SBE No. 1127	High Desert Power Trust	196,400,000
SBE No. 1128	Delta Energy Center, LLC	195,300,000
SBE No. 1129	Gilroy Energy Center, LLC	23,500,000
SBE No. 1131	Pastoria Energy Facility, LLC	242,800,000
SBE No. 1132	CCFC Sutter Energy, LLC	95,300,000
SBE No. 1133	Metcalf Energy Center, LLC	142,200,000
SBE No. 1134	Otay Mesa Generating Company, LLC	201,700,000
SBE No. 1136	Blythe Energy, Inc.	98,700,000
SBE No. 1137	Sunrise Power Company, LLC	136,600,000
SBE No. 1141	Indigo Generation, LLC	20,900,000
SBE No. 1142	Larkspur Energy, LLC	13,970,000
SBE No. 1143	Los Esteros Critical Energy Facility, LLC	166,500,000
SBE No. 1145	Harbor Cogeneration Company, LLC	4,193,954
SBE No. 1151	Russell City Energy Company, LLC	270,600,000
SBE No. 1152	Panoche Energy Center, LLC	191,000,000
SBE No. 1153	Midway Peaking, LLC	29,900,000
SBE No. 1155	Orange Grove Energy, L.P.	46,600,000
SBE No. 1157	Marsh Landing LLC	382,400,000

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SBE No. 1158	El Segundo Energy Center LLC	187,300,000
SBE No. 1159	Mariposa Energy, LLC	66,660,000
SBE No. 1160	Sentinel Energy Center, LLC	384,300,000
SBE No. 1162	Walnut Creek Energy LLC	265,800,000
SBE No. 1163	Carlsbad Energy Center LLC	627,100,000
SBE No. 1164	Pio Pico Energy Center, LLC	351,600,000
SBE No. 1165	Malaga Power, LLC	21,700,000
SBE No. 1166	AES Alamitos Energy, LLC	788,800,000
SBE No. 1167	AES Huntington Beach Energy, LLC	788,100,000
SBE No. 1168	Stanton Energy Reliability Center, LLC	131,200,000

Lucy Vang, Supervising Property Appraiser, requested approval of staff recommendations for Energy Companies.

MOTION: Mr. Vazquez made a motion that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of January 1, 2023, be as follows. The motion was seconded by Ms. Cohen. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 102	Bear Valley Electric Service Inc.	108,600,000
SBE No. 103	Anza Electric Cooperative, Inc.	20,800,000
SBE No. 104	Central Valley Gas Storage LLC	34,300,000
SBE No. 119	Trans Bay Cable LLC	539,100,000
SBE No. 121	Gill Ranch Storage, LLC	34,100,000
SBE No. 125	Terra-Gen Dixie Valley, LLC	3,820,000
SBE No. 135	Pacific Gas and Electric Company	41,915,900,000
SBE No. 141	San Diego Gas & Electric Company	13,554,900,000
SBE No. 148	Southern California Edison Company	36,207,700,000
SBE No. 149	Southern California Gas Company	11,807,800,000
SBE No. 152	Southwest Gas Corporation	548,900,000
SBE No. 153	Transwestern Pipeline Company	623,000
SBE No. 156	DATC Path 15, LLC	64,600,000
SBE No. 160	Valley Electric Association, Inc.	256,000
SBE No. 161	Horizon West Transmission, LLC	79,400,000
SBE No. 163	Liberty Utilities (Calpeco Electric), LLC	266,600,000
SBE No. 173	Surprise Valley Electrification Corp.	25,200,000
SBE No. 176	Plumas-Sierra Rural Electric Cooperative	70,400,000
SBE No. 180	North Baja Pipeline, LLC	62,300,000
SBE No. 187	Mojave Pipeline Company, LLC	38,300,000
SBE No. 189	Standard Pacific Gas Line, Incorporated	48,500,000
SBE No. 190	Tuscarora Gas Transmission Company	56,100,000
SBE No. 191	Arizona Public Service Company	1,520,000
SBE No. 192	Alpine Natural Gas Operating Company No. One LLC	746,000
SBE No. 193	Arizona Electric Power Cooperative, Inc.	1,490,000

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SBE No. 194	West Coast Gas Company, Inc.	276,000
SBE No. 195	Wild Goose Storage, LLC	324,000,000
SBE No. 197	El Paso Natural Gas Company, LLC	21,900,000
SBE No. 198	Lodi Gas Storage, LLC	81,300,000

Tara Williams, Supervising Property Appraiser, requested approval of staff recommendations for Pipeline Companies.

MOTION: Mr. Vazquez made a motion that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of January 1, 2023, be as follows. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 402	CALNEV Pipe Line LLC	79,300,000
SBE No. 407	Valero Refining Company - California	648,000
SBE No. 409	Torrance Valley Pipeline Company, LLC	284,000,000
SBE No. 410	Homestake Mining Company	52,400
SBE No. 412	Kings County Canal Company	1,111,000
SBE No. 414	Torrance Pipeline Company, LLC	13,900,000
SBE No. 428	CPN Pipeline Company	24,600,000
SBE No. 429	Chevron USA, Inc.	98,000,000
SBE No. 435	Natomas Central Mutual Water Company	158,500
SBE No. 461	SFPP, L.P.	445,900,000
SBE No. 462	Tesoro Refining and Marketing Company, LLC	806,000
SBE No. 467	Phillips 66 Company	428,000
SBE No. 469	San Ardo Pipeline Company	7,360,000
SBE No. 475	Searles Valley Minerals Inc.	14,500,000
SBE No. 476	Chevron USA, Inc.	4,250,000
SBE No. 478	California Gas Gathering, Inc.	229,900
SBE No. 480	Phillips 66 Pipeline LLC	45,400,000
SBE No. 486	Pacific Pipeline System, LLC	21,700,000
SBE No. 489	California Resources Production Corporation	5,430,000
SBE No. 490	Crimson California Pipeline, L.P.	29,000,000
SBE No. 491	SMF Pipeline	6,870,000
SBE No. 492	San Pablo Bay Pipeline Company LLC	59,600,000
SBE No. 493	Cardinal Pipeline, LP	2,490,000
SBE No. 494	Zenith Energy West Coast Terminals LLC	15,700,000

Tara Williams, Supervising Property Appraiser, requested approval of staff recommendations for Railroad Companies.

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MOTION: Ms. Lieber made a motion that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of January 1, 2023, be as follows. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 802	Central Oregon & Pacific Railroad	8,680,000
SBE No. 805	Goose Lake Railway, LLC	601,000
SBE No. 808	West Isle Line, Inc.	122,000
SBE No. 809	Merced County Central Valley Railroad LLC	3,130,000
SBE No. 810	California Northern Railroad	36,700,000
SBE No. 812	Ventura County Railroad	7,810,000
SBE No. 813	Pacific Harbor Lines	8,390,000
SBE No. 815	Mendocino Railway	3,825,000
SBE No. 817	Tulare Valley Railroad	556,250
SBE No. 818	Central California Traction Company	10,824,000
SBE No. 824	St. Paul & Pacific Railroad, LLC	210,000
SBE No. 826	Sacramento Valley Railroad, LLC	4,770,000
SBE No. 843	Union Pacific Railroad Company	4,356,000,000
SBE No. 850	Modesto & Empire Traction Company	57,200,000
SBE No. 857	Richmond Pacific Railroad Corporation	2,945,000
SBE No. 861	Quincy Railroad Company	198,000
SBE No. 865	San Diego & Imperial Valley Railroad Co. Inc.	846,000
SBE No. 869	Coast Belle Rail Corporation	2,087,500
SBE No. 878	Stockton Terminal and Eastern Railway	4,320,000
SBE No. 881	San Francisco Bay Railway, LLC	4,050,000
SBE No. 882	Trona Railway Company LLC	16,600,000
SBE No. 883	McCloud Railway Company	277,750
SBE No. 889	Yreka Railroad Company	566,500
SBE No. 894	Napa Valley Wine Train, LLC	39,550,000
SBE No. 896	Santa Cruz Big Trees & Pacific Railway Co.	2,409,000
SBE No. 897	San Joaquin Valley Railroad Company	43,100,000
SBE No. 898	Sierra Northern Railway	15,900,000
SBE No. 899	Arizona & California Railroad Company	4,510,000

Tara Williams, Supervising Property Appraiser, requested approval of staff recommendations for Telecommunications Companies.

MOTION: Mr. Vazquez made a motion that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of January 1, 2023, be as follows. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

SBE No. 201	Frontier California, Inc.	1,967,300,000
SBE No. 202	CenturyTel of Eastern Oregon, Inc.	60,600

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SBE No. 203	Frontier Communications of the Southwest, Inc.	12,900,000
SBE No. 205	The Ponderosa Telephone Company	40,800,000
SBE No. 209	Pinnacles Telephone Co.	2,930,000
SBE No. 210	Calaveras Telephone Company	11,600,000
SBE No. 228	Ducor Telephone Company	11,400,000
SBE No. 235	Foresthill Telephone Co.	16,830,000
SBE No. 239	Hornitos Telephone Company	3,060,000
SBE No. 240	Happy Valley Telephone Company	5,530,000
SBE No. 246	Kerman Telephone Co.	28,490,000
SBE No. 279	Pacific Bell Telephone Company	3,928,000,000
SBE No. 284	Citizens Telecommunications Company of California, Inc.	141,100,000
SBE No. 286	Sierra Telephone Company, Inc.	77,400,000
SBE No. 294	Consolidated Communications of California Company	88,100,000
SBE No. 301	The Siskiyou Telephone Company	78,700,000
SBE No. 327	Volcano Telephone Company	42,100,000
SBE No. 328	Cal-Ore Telephone Co.	7,890,000
SBE No. 330	Winterhaven Telephone Company	5,370,000
SBE No. 2014	Sprint Communications Company, L.P.	45,500,000
SBE No. 2099	Smart City Networks LP	2,810,000
SBE No. 2274	MCI Communications Services, Inc.	406,900,000
SBE No. 2310	AT&T Communications	413,000,000
SBE No. 2372	MCI metro Access Transmission Services LLC	1,403,300,000
SBE No. 2416	NOS Communications, Inc.	178,000
SBE No. 2437	Dialink Corporation	14,600
SBE No. 2463	Centurylink Communications, LLC	758,600,000
SBE No. 2470	CBTS Technology Solutions LLC	168,300
SBE No. 7503	Verizon Select Services, Inc.	8,900
SBE No. 7512	Frontier Communications of America, Inc.	19,200,000
SBE No. 7516	Cybernet Communications Inc.	283,750
SBE No. 7580	Securus Technologies, Inc.	5,690,000
SBE No. 7621	SES Americom Inc.	2,110,000
SBE No. 7638	Integrated Telemanagement Services, Inc.	2,640
SBE No. 7640	Cox California Telcom, LLC	21,400,000
SBE No. 7690	CCT Telecommunications, Inc.	588,000
SBE No. 7707	Consolidated Communications Enterprise Services, Inc.	86,500,000
SBE No. 7732	NTT America, Inc.	11,900,000
SBE No. 7757	U.S. TelePacific Corp.	116,700,000
SBE No. 7758	BT Americas Inc.	2,080,000
SBE No. 7766	KDDI America, Inc.	4,740,000
SBE No. 7778	Zayo Group, LLC	491,700,000
SBE No. 7781	KT America, Inc.	16,600
SBE No. 7792	Point To Point, Inc.	636,000
SBE No. 7800	Windstream New Edge, LLC	438,000
SBE No. 7811	Public Communications Services, Inc.	9,900

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SBE No. 7814	PAETEC Communications, Inc.	1,740,000
SBE No. 7832	Astound Broadband LLC	63,400,000
SBE No. 7845	San Carlos Telecom, Inc.	16,720
SBE No. 7852	Telstra Incorporated	8,338,000
SBE No. 7866	Claro Enterprise Solutions, LLC	2,460,000
SBE No. 7871	Verizon Online LLC	15,100
SBE No. 7894	Ponderosa Cablevision	1,880,000
SBE No. 7902	ANPI Business, LLC	9,900
SBE No. 7913	VCOM Solutions, Inc.	155,100
SBE No. 7914	McLeodUSA Telecommunications Services, Inc.	5,910,000
SBE No. 7934	Telecom House Inc.	169,400
SBE No. 7948	Comsat, Inc.	10,100,000
SBE No. 7953	Openpop.com, Inc.	8,500
SBE No. 7955	Enhanced Communications Network, Inc.	19,000
SBE No. 7956	Telespan Communications, LLC	748,000
SBE No. 7959	Airespring, Inc.	2,080,000
SBE No. 7960	CallTower, Inc.	228,800
SBE No. 7985	inContact, Inc.	3,212,000
SBE No. 7988	Global Tel*Link Corporation	20,900,000
SBE No. 7990	ComNet(USA) LLC	28,700
SBE No. 7994	Utility Telecom Group, LLC	2,160,000
SBE No. 7997	Edison Carrier Solutions	153,700,000
SBE No. 7999	Purple Communications Inc.	1,480,000
SBE No. 8002	Neutral Tandem - California, LLC	1,390,000
SBE No. 8004	Greenfield Communications, Inc.	41,800
SBE No. 8005	Vodafone US Inc.	1,550,000
SBE No. 8010	A+ Wireless, Inc.	6,600
SBE No. 8015	China Telecom (Americas) Corporation	15,100,000
SBE No. 8027	Blue Casa LLC	10,700
SBE No. 8029	IPC Network Services, Inc.	26,100
SBE No. 8031	Backbone Communications, Inc.	203,500
SBE No. 8035	Access One, Inc.	20,130
SBE No. 8042	Paxio, Inc.	4,580,000
SBE No. 8046	Intrado Communications LLC	167,000
SBE No. 8049	Fusion Communications, LLC	212,000
SBE No. 8051	Inteltrace, Inc.	77,200
SBE No. 8061	Spectrum Advanced Services, LLC	13,800,000
SBE No. 8063	Time Warner Cable Information Services (CA), LLC	39,800,000
SBE No. 8071	Verizon Long Distance LLC	64,500
SBE No. 8074	Silv Communication, Inc.	60,375
SBE No. 8076	OPEX Communications, Inc.	12,100
SBE No. 8079	Cal-Ore Communications, Inc.	4,710,000
SBE No. 8080	Ymax Communications Corporation	2,900
SBE No. 8081	Sonic Telecom, LLC	166,900,000

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SBE No. 8086	ANPI, LLC	2,800
SBE No. 8089	Conterra Ultra Broadband LLC	14,600,000
SBE No. 8090	Telecommunication Systems, Inc.	564,000
SBE No. 8091	Roadway Communications, Inc.	4,600
SBE No. 8093	Extenet Systems (California) LLC	282,000,000
SBE No. 8099	Race Telecommunications, LLC	137,200,000
SBE No. 8101	FastBlue Communications, Inc.	44,660
SBE No. 8106	Raw Bandwidth Telecom, Inc.	30,600
SBE No. 8109	Peerless Network of California, LLC	401,000
SBE No. 8112	Mosaic Networx, LLC	9,130
SBE No. 8113	GoDaddy.com	1,470,000
SBE No. 8115	&TV Communications, Inc.	55,660
SBE No. 8116	PC Landing Corp.	8,710,000
SBE No. 8118	IntelePeer Cloud Communications, LLC	28,200
SBE No. 8120	TELUS Communications (U.S.) Inc.	61,100
SBE No. 8122	Bandwidth.com CLEC, LLC	1,925,000
SBE No. 8128	Talton Communications, Inc.	8,580
SBE No. 8129	Wide Voice, LLC	9,700
SBE No. 8131	Pacific Lightwave, Inc.	182,500
SBE No. 8133	Bestel USA, Inc.	37,400
SBE No. 8136	Plumas Sierra Telecommunications	25,100,000
SBE No. 8137	SnowCrest Telephone, Inc.	49,060
SBE No. 8139	California Broadband Cooperative, Inc.	17,000,000
SBE No. 8141	CENIC Broadband Initiatives LLC	6,100
SBE No. 8142	Dsi-Iti, LLC	3,000
SBE No. 8143	GTT Americas, LLC	7,787,500
SBE No. 8144	GC Pivotal, LLC	9,200,000
SBE No. 8146	Splice Communications, Inc	67,430
SBE No. 8148	Digital West Networks, Inc.	10,100,000
SBE No. 8151	CVIN, LLC	98,200,000
SBE No. 8153	Advanced Technology Distributors, Inc.	54,200
SBE No. 8154	Network Innovations, Inc.	306,000
SBE No. 8155	Time Warner Cable Business LLC	324,000
SBE No. 8156	Medallion Telecom Inc.	74,300
SBE No. 8158	RCLEC, Inc.	129,000
SBE No. 8160	Vodex Communications Corporation	3,190
SBE No. 8161	Alternative Techs Cooperative, Inc	108,020
SBE No. 8164	NetFortris Acquisition Co., Inc.	725,000
SBE No. 8167	Inyo Networks, Inc.	2,390,000
SBE No. 8169	Crown Castle Fiber, LLC	1,093,700,000
SBE No. 8171	LIT San Leandro LLC	9,100
SBE No. 8172	Cebridge Telecom CA LLC	210,000
SBE No. 8174	ACN Communications Services, LLC	4,400
SBE No. 8175	Granite Telecommunications, LLC	541,000

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SBE No. 8176	Pay Tel Communications, Inc.	15,000
SBE No. 8178	Onvoy, LLC	18,300
SBE No. 8180	Karuk Tribe	99,880
SBE No. 8181	Five9, Inc	35,800,000
SBE No. 8182	Ultimate Internet Access, Inc.	7,271,000
SBE No. 8184	Digital Transportation Corp.	5,900
SBE No. 8185	Webpass Telecommunications, LLC	1,550,000
SBE No. 8187	Fusion, LLC	878,000
SBE No. 8188	LightSpeed Networks, Inc.	3,333,000
SBE No. 8189	OACYS Technology	2,860,000
SBE No. 8190	Sage Communications, Inc.	8,300
SBE No. 8191	Windstream KDL, Inc.	953,000
SBE No. 8193	UniVoip, Inc.	775,000
SBE No. 8194	IT Management Corporation	78,800
SBE No. 8195	Anza Electric Cooperative, Inc.	12,600,000
SBE No. 8198	IFN.com, Inc.	1,330,000
SBE No. 8199	Fireline Network Solutions, Inc.	2,680,000
SBE No. 8200	Magna5 LLC	33,900
SBE No. 8202	California Internet, L.P.	47,960,000
SBE No. 8203	Tekify Fiber, LLC	757,000
SBE No. 8204	Velocity The Greatest Phone Company Ever, Inc.	124,300
SBE No. 8208	Atherton Fiber, LLC	7,020,000
SBE No. 8209	Sun Microwave, Inc.	109,000
SBE No. 8211	Synergem Technologies, Inc	2,167,000
SBE No. 8212	Ridge Communications, Inc.	388,000
SBE No. 8213	Bandwidth IG, LLC	99,200,000
SBE No. 8214	LCB Communications, LLC	602,800
SBE No. 8215	Bullseye Telecom, Inc.	92,200
SBE No. 8218	Intermountain Infrastructure Group, LLC	20,100,000
SBE No. 8219	GoTo Communications, Inc.	15,600
SBE No. 8220	CallFire, Inc.	234,000
SBE No. 8221	OpenFiber, Inc.	13,860
SBE No. 8222	EcoVate, Inc.	7,200
SBE No. 8224	ExteNet Telecom Solutions, Inc.	209,000
SBE No. 8225	American Dark Fiber, LLC	7,510,000
SBE No. 8226	AMCS, LLC	1,590,000
SBE No. 8228	Vero Fiber Networks, LLC	21,100,000
SBE No. 8229	SES Engineering (U.S.) Inc.	2,150,000
SBE No. 8230	Varcomm Broadband, Inc.	620,000
SBE No. 8231	NGA 911, LLC	2,040,000
SBE No. 8232	Viski Global, LLC	74,910
SBE No. 8236	Cirion Technologies Solutions, LLC	2,200,000
SBE No. 8237	Netly Fiber Holdings, LLC	31,300,000
SBE No. 8238	Pacific Wyverd, LLC	28,900,000

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SBE No. 8239	New Horizons Communications Corporation	101,000
SBE No. 8240	Hunter Communications, Inc.	3,480,000
SBE No. 8241	Giggle Fiber LLC	4,730,000
SBE No. 8242	Surfnets Communications, Inc.	1,600,000
SBE No. 8243	HWCA LP	13,900,000
SBE No. 8244	Cityside Networks, Inc.	11,330
SBE No. 8245	EarthGrid PBC	4,532,000
SBE No. 2532	Los Angeles SMSA Ltd., Partnership	1,548,700,000
SBE No. 2552	Fresno MSA Limited Partnership	183,200,000
SBE No. 2559	Cellco Partnership	2,025,400,000
SBE No. 2606	AT&T Mobility LLC	3,316,100,000
SBE No. 2658	Intouch America, Inc.	18,590
SBE No. 2669	California RSA #4 Partnership	19,100,000
SBE No. 2671	California Rural Service Area #1, Inc.	41,700,000
SBE No. 2681	Everything Wireless, LLC	66,000
SBE No. 2748	T-Mobile West, LLC	3,228,900,000
SBE No. 2760	Fisher Wireless Services, Inc.	999,000
SBE No. 2772	Globalstar USA, LLC	1,090,000
SBE No. 2780	i-wireless, LLC	2,900
SBE No. 2784	Best Buy Health, Inc.	18,600,000
SBE No. 2790	UVNV, Inc.	1,390,000
SBE No. 2798	Mobile Net Posa, Inc.	4,840
SBE No. 2801	Google North America Inc.	2,900,000
SBE No. 2804	Comcast OTR1, LLC	62,100
SBE No. 2806	STS Media, Inc.	19,625
SBE No. 2807	China Unicom (Americas) Operations, Ltd	1,980,000
SBE No. 2808	ATC Outdoor DAS, LLC	2,240,000
SBE No. 2810	Marconi Wireless Holdings, LLC	3,400
SBE No. 2811	DISH Wireless LLC	136,900,000
SBE No. 3002	American Messaging Services, LLC	133,000
SBE No. 3039	Fresno Mobile Radio, Inc.	622,000
SBE No. 3430	Spok, Inc.	458,000

Mr. Gaines left the Boardroom.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested approval of staff recommendations for Energy Companies SBE No. 106, PacifiCorp; SBE No. 146, Sierra Pacific Power Company; SBE No. 188, Kern River Gas Transmission Company; and Railroad Company SBE No. 804, BNSF Railway Company.

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MOTION: Ms. Lieber made a motion that the staff recommended assessed value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed assessees as of January 1, 2023, be as follows. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Schaefer, and Ms. Cohen voted yes; Mr. Gaines was absent and did not participate.

SBE No. 106	PacifiCorp	400,300,000
SBE No. 146	Sierra Pacific Power Company	84,500,000
SBE No. 188	Kern River Gas Transmission Company	152,000,000
SBE No. 804	BNSF Railway Company	3,385,900,000

Mr. Gaines returned to the Boardroom.

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

Invitation to Annual Meeting of the Board and County Assessors

David Yeung, Deputy Director, Property Tax Department, presented the invitation to the Annual Meeting of the Board and County Assessors, which sets the date at September 27, 2023 ([Exhibit 5.1](#)).

MOTION: Mr. Vazquez made a motion to approve the invitation to the Annual Meeting of the Board and County Assessors as recommended by staff. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

4-R Act Equalization Ratio

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, presented staff's recommendation for the annual adoption of the Railroad Revitalization and Regulatory Reform (4-R) Act Equalization Ratio for the current fiscal year ([Exhibit 5.2](#)).

MOTION: Ms. Lieber made a motion to set the 4-R Act Equalization Ratio at 54.31 percent of market value for the 2023-24 roll as recommended by staff. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

Adoption of Property Tax Forms

Glenna Schultz, Principal Property Appraiser, County-Assessed Properties Division, presented Property Tax Forms for the Board's consideration and approval ([Exhibit 5.3](#)).

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MOTION: Mr. Gaines made a motion to approve the Property Tax Forms as presented by staff. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

CONSENT AGENDA

MOTION: Ms. Lieber made a motion to adopt the consent agenda including the Board Meeting Minutes of April 26, 2023, as presented. The motion was seconded by Mr. Gaines. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

BOARD MEMBER MATTERS AND INITIATIVES

Mr. Vazquez made introductory remarks and introduced Thomas Parker, Senior Deputy County Counsel, Los Angeles County, who provided an update on a proposal for a training course regarding Assessment Appeals Board (AAB) procedures and property tax rules to be offered voluntarily through the County Counsels' Association of California ([Exhibit 5.4](#)).

The Board recessed at 11:43 a.m. and reconvened at 12:51 p.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

Mr. Vazquez provided information regarding 2023 property tax and related affordable housing legislation potentially affecting property assessments, valuation, exemptions, and related processes ([Exhibit 5.5](#)).

The Hon. Alyssa Douglass, Butte County Assessor, presented the impact of AB 556 (Gallagher) *Property taxation: transfer of base year value: disaster relief*.

MOTION: Mr. Gaines made a motion to direct the Executive Director to prepare a letter expressing support of the individual Members for AB 556. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

Andrew Aldama, Legislative Director, representing Hon. Bob Archuleta, Senator, California State Senate District 30, presented SCA 6 (Archuleta) *Property taxation: veterans' exemption*, and SB 871 (Archuleta) *Property taxation: Homeowners', veterans', and disabled veterans' exemptions*.

MOTION: Mr. Vazquez made a motion to direct the Executive Director to prepare a letter expressing support of the individual Members for SCA 6 and SB 871. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

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Mr. Vazquez provided information regarding *2023 Economic Trends in California; Forecasts for Sectors of Growth and/or Decline, Possible Impacts on Property Values from Inflation, Rising Interest Rates, State and Local Initiatives, and Other Factors* ([Exhibit 5.6](#)).

Oscar Wei, Deputy Chief Economist, California Association of Realtors (C.A.R.) presented *C.A.R. Perspectives on Housing Affordability by Ethnicity in California*.

Danielle Mazzella, Senior Research Manager, and Mark Stivers, Director of Advocacy, California Housing Partnership, presented *California Housing Partnership. Affordable Homes at Risk: Trends through 2022 (For Profit; Nonprofit; Other)*.

Mr. Schaefer presented a proposal to schedule one or more regular meeting(s) of the Board in the Third and/or Fourth District in order to facilitate access for Southern California constituents ([Exhibit 5.7](#)).

The Board recessed at 3:28 p.m. and reconvened at 3:43 p.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

EXECUTIVE DIRECTOR'S REPORTS

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues.

Yvette M. Stowers, Executive Director, reported that the Counties of Amador, El Dorado, Los Angeles, and Mariposa have received time extensions to complete and submit their 2023 Local Assessment Rolls, pursuant to Revenue and Taxation Code section 155.

Lisa Renati, Chief Deputy Director, reported on the status of operational priorities.

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 5.8](#)).

David Yeung, Deputy Director, Property Tax Department, introduced Glenna Schultz, Principal Property Appraiser, County-Assessed Properties Division, who reported on the status of Letters to Assessors ([Exhibit 5.9](#)), and the Appraisal Training and Certification Program. Mr. Yeung reported on the status of pending and upcoming projects and activities for the State-Assessed Properties Division.

Lisa Renati, Chief Deputy Director, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 5.10](#)).

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CLOSING

The Board adjourned at 4:20 p.m. in memory of Gloria Molina, the first Latina elected to the California Legislature, the Los Angeles City Council, and the Los Angeles County Board of Supervisors; and Jim Brown, running back, actor and activist; and Tim Keller, author, and influential New York City Pastor; and those who fought for freedom.

The foregoing minutes are adopted by the Board on June 27, 2023.