

2024

Recommendation for Assessment of State-Assessed Property



CALIFORNIA STATE BOARD OF EQUALIZATION

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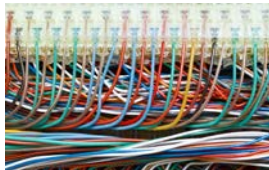
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Executive Director



Executive Summary

This summary report sets forth the State-Assessed Properties Division staff’s recommendation for the lien date 2024 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 29, 2024
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 23, 2024

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 52.48 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

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

For the state as a whole, there was an increase of 6.31 percent in the 2024-2025 assessed values compared to 2023-2024. Changes by industry group are as follows:

Industry Group	2023-2024 Assessed Value	2024-2025 Assessed Value	Amount of Change	Percentage Change
Gas, Electric, and Water Companies	\$107,082,288,090	\$114,542,999,057	\$7,460,710,967	6.97%
Telecommunications Companies (Local Exchange)	6,166,609,713	6,834,606,715	667,997,002	10.83%
Pipeline Companies	1,169,068,781	1,189,823,899	20,755,118	1.78%
Railcar Maintenance Facilities	20,500,987	21,667,022	1,166,035	5.69%
Railroad Companies	5,011,338,345	4,912,598,377	(98,739,968)	(1.97%)
Electric Generation Facilities	6,898,393,954	7,299,442,107	401,048,153	5.81%
Telecommunications Companies (Interexchange)	6,340,158,216	7,460,866,396	1,120,708,180	17.68%
Telecommunications Companies (Wireless)	10,501,209,016	9,969,648,477	(531,560,539)	(5.06%)
Total	\$143,189,567,102	\$152,231,652,050	\$9,042,084,948	6.31%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2024

County Number	County Name	2023-2024	2024-2025	Increase (Decrease)	% Increase (Decrease)
1	Alameda	5,157,652,283	5,503,316,012	345,663,729	6.70%
2	Alpine	35,473,875	38,768,636	3,294,761	9.29%
3	Amador	346,227,996	378,065,426	31,837,430	9.20%
4	Butte	1,443,883,526	1,465,205,671	21,322,145	1.48%
5	Calaveras	269,452,477	323,135,538	53,683,061	19.92%
6	Colusa	872,317,718	878,159,684	5,841,966	0.67%
7	Contra Costa	4,721,216,308	4,935,977,690	214,761,382	4.55%
8	Del Norte	69,180,189	83,494,081	14,313,892	20.69%
9	El Dorado	703,935,219	806,321,651	102,386,432	14.54%
10	Fresno	5,048,220,256	5,461,392,808	413,172,552	8.18%
11	Glenn	198,386,185	217,499,218	19,113,033	9.63%
12	Humboldt	835,662,860	889,201,326	53,538,466	6.41%
13	Imperial	791,982,927	846,682,716	54,699,789	6.91%
14	Inyo	272,091,278	293,269,147	21,177,869	7.78%
15	Kern	5,194,462,133	5,762,988,193	568,526,060	10.94%
16	Kings	640,018,487	682,217,355	42,198,868	6.59%
17	Lake	247,200,357	287,360,572	40,160,215	16.25%
18	Lassen	214,580,821	220,733,048	6,152,227	2.87%
19	Los Angeles	27,184,261,705	28,804,399,510	1,620,137,805	5.96%
20	Madera	816,683,296	885,208,668	68,525,372	8.39%
21	Marin	881,248,082	967,162,610	85,914,528	9.75%
22	Mariposa	151,897,939	187,296,586	35,398,647	23.30%
23	Mendocino	477,499,628	525,489,074	47,989,446	10.05%
24	Merced	878,393,652	939,221,269	60,827,617	6.92%
25	Modoc	216,268,836	217,516,002	1,247,166	0.58%
26	Mono	205,415,606	221,147,126	15,731,520	7.66%
27	Monterey	1,545,942,566	1,631,516,073	85,573,507	5.54%
28	Napa	619,561,445	701,708,956	82,147,511	13.26%
29	Nevada	533,773,317	577,664,632	43,891,315	8.22%
30	Orange	9,752,886,227	10,250,869,623	497,983,396	5.11%
31	Placer	1,790,829,944	1,876,431,147	85,601,203	4.78%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2024

County Number	County Name	2023-2024	2024-2025	Increase (Decrease)	% Increase (Decrease)
32	Plumas	746,284,959	819,014,483	72,729,524	9.75%
33	Riverside	8,815,453,047	8,918,665,567	103,212,520	1.17%
34	Sacramento	2,060,715,290	2,197,832,349	137,117,059	6.65%
35	San Benito	254,892,599	274,789,690	19,897,091	7.81%
36	San Bernardino	11,387,128,888	12,421,403,469	1,034,274,581	9.08%
37	San Diego	16,163,355,328	16,625,986,999	462,631,671	2.86%
38	San Francisco	4,357,300,532	4,569,572,436	212,271,904	4.87%
39	San Joaquin	2,696,918,153	3,024,966,188	328,048,035	12.16%
40	San Luis Obispo	1,499,482,659	1,380,635,692	(118,846,967)	(7.93%)
41	San Mateo	2,674,204,528	2,954,714,591	280,510,063	10.49%
42	Santa Barbara	1,436,603,480	1,555,335,451	118,731,971	8.26%
43	Santa Clara	5,378,036,045	5,827,479,235	449,443,190	8.36%
44	Santa Cruz	575,742,476	639,599,450	63,856,974	11.09%
45	Shasta	1,347,343,219	1,455,547,329	108,204,110	8.03%
46	Sierra	76,353,188	83,675,606	7,322,418	9.59%
47	Siskiyou	489,850,705	565,777,069	75,926,364	15.50%
48	Solano	1,394,795,656	1,511,443,250	116,647,594	8.36%
49	Sonoma	1,512,097,190	1,639,699,824	127,602,634	8.44%
50	Stanislaus	785,048,696	845,214,660	60,165,964	7.66%
51	Sutter	518,292,099	535,962,575	17,670,476	3.41%
52	Tehama	400,682,563	443,460,013	42,777,450	10.68%
53	Trinity	85,929,271	114,193,823	28,264,552	32.89%
54	Tulare	2,015,343,604	2,185,826,485	170,482,881	8.46%
55	Tuolumne	268,261,982	299,841,789	31,579,807	11.77%
56	Ventura	2,659,665,260	2,879,174,779	219,509,519	8.25%
57	Yolo	862,516,479	928,582,646	66,066,167	7.66%
58	Yuba	610,662,068	673,836,554	63,174,486	10.35%
	Grand Total	143,189,567,102	152,231,652,050	9,042,084,948	6.31%

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric, and Water Companies						
102	Bear Valley Electric Service Inc.	122,500,000	122,500,000		-	122,500,000
103	Anza Electric Cooperative, Inc.	22,700,000	22,700,000		-	22,700,000
104	Central Valley Gas Storage LLC	46,420,000 *	46,420,000		-	46,420,000
106	PacifiCorp	491,200,000	491,200,000		16,362,338	507,562,338
119	Trans Bay Cable LLC	517,500,000	517,500,000		-	517,500,000
121	Gill Ranch Storage, LLC	24,100,000	24,100,000		-	24,100,000
125	Terra-Gen Dixie Valley, LLC	2,360,000	2,360,000		-	2,360,000
135	Pacific Gas and Electric Company	45,308,600,000	45,309,389,239	1	216,716,245	45,526,105,484
141	San Diego Gas & Electric Company	14,146,300,000	14,146,300,000		26,029,560	14,172,329,560
146	Sierra Pacific Power Company	80,200,000	80,200,000		898,596	81,098,596
148	Southern California Edison Company	38,986,400,000	38,994,919,300	2	234,296,435	39,229,215,735
149	Southern California Gas Company	12,238,900,000	12,238,900,000		66,888,357	12,305,788,357
152	Southwest Gas Corporation	634,700,000	634,700,000		-	634,700,000
153	Transwestern Pipeline Company	602,000	602,000		-	602,000
156	DATC Path 15, LLC	57,200,000	57,200,000		-	57,200,000
160	Valley Electric Association, Inc.	244,000	244,000		-	244,000
161	Horizon West Transmission, LLC	77,300,000	77,300,000		-	77,300,000
163	Liberty Utilities (CalPeco Electric), LLC	347,600,000	343,131,000	3	815,906	343,946,906
173	Surprise Valley Electrification Corp.	25,400,000	25,400,000		2,996	25,402,996
176	Plumas-Sierra Rural Electric Cooperative	83,100,000	83,100,000		101,657	83,201,657
180	North Baja Pipeline, LLC	55,400,000	55,400,000		-	55,400,000
187	Mojave Pipeline Company, LLC	40,000,000	40,000,000		-	40,000,000
188	Kern River Gas Transmission Company	142,700,000	142,700,000		-	142,700,000
189	Standard Pacific Gas Line, Incorporated	47,800,000	47,800,000		100	47,800,100
190	Tuscarora Gas Transmission Company	53,200,000	53,200,000		13,715	53,213,715

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric, and Water Companies (continued)						
191	Arizona Public Service Company	1,450,000	1,450,000		-	1,450,000
192	Alpine Natural Gas Operating No. One LLC	686,000	686,000		-	686,000
193	Arizona Electric Power Cooperative, Inc.	992,000	992,000		-	992,000
194	West Coast Gas Company, Inc.	259,000	259,000		1,320,613	1,579,613
195	Wild Goose Storage, LLC	249,300,000	249,300,000		-	249,300,000
197	El Paso Natural Gas Company, LLC	21,300,000	21,300,000		-	21,300,000
198	Lodi Gas Storage, LLC	148,300,000	148,300,000		-	148,300,000
	Total - Gas, Electric, and Water Companies	113,974,713,000	113,979,552,539		563,446,518	114,542,999,057

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Local Exchange)						
201	Frontier California, Inc.	2,092,000,000	2,092,000,000		7,938,911	2,099,938,911
202	CenturyTel of Eastern Oregon, Inc.	56,000	56,000		-	56,000
203	Frontier Communications of the SW, Inc.	14,000,000	14,000,000		-	14,000,000
205	The Ponderosa Telephone Company	43,300,000	43,300,000		15,000	43,315,000
209	Pinnacles Telephone Co.	3,560,000	3,560,000		-	3,560,000
210	Calaveras Telephone Company	12,900,000	12,900,000		277,413	13,177,413
228	Ducor Telephone Company	3,550,000	3,550,000		-	3,550,000
235	Foresthill Telephone Co.	15,700,000	14,032,300	4	-	14,032,300
239	Hornitos Telephone Company	2,860,000	2,860,000		-	2,860,000
240	Happy Valley Telephone Company	9,140,000	9,140,000		112,903	9,252,903
246	Kerman Telephone Co.	20,700,000	17,876,900	5	58,304	17,935,204
279	Pacific Bell Telephone Company	4,092,400,000	4,092,400,000		30,158,104	4,122,558,104
284	Citizens Telecom Co of California, Inc.	169,500,000	157,401,000	6	930,564	158,331,564
286	Sierra Telephone Company, Inc.	106,300,000	106,300,000		53,753	106,353,753
294	Consolidated Communications Co.of CA	89,200,000	83,184,000	7	3,223,750	86,407,750
301	The Siskiyou Telephone Company	81,200,000	81,200,000		374,672	81,574,672
327	Volcano Telephone Company	46,700,000	46,700,000		245,871	46,945,871
328	Cal-Ore Telephone Co.	7,990,000	7,990,000		35,490	8,025,490
330	Winterhaven Telephone Company	2,710,000	2,710,000		21,780	2,731,780
Total - Telecommunications Companies (Local Exchange)		6,813,766,000	6,791,160,200		43,446,515	6,834,606,715

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Pipeline Companies						
402	CALNEV Pipe Line LLC	96,100,000	96,100,000		-	96,100,000
407	Valero Refining Company - California	681,000	681,000		-	681,000
408	City of Riverside	-	-		2,194,060	2,194,060
409	Torrance Valley Pipeline Company, LLC	273,000,000	273,000,000		-	273,000,000
410	Homestake Mining Company	51,123	51,123		-	51,123
412	Kings County Canal Company	1,023,240	1,023,240		307,989	1,331,229
414	Torrance Pipeline Company LLC	13,700,000	13,700,000		-	13,700,000
428	CPN Pipeline Company	20,900,000	20,900,000		-	20,900,000
429	Chevron USA, Inc.	96,400,000	96,400,000		-	96,400,000
435	Natomas Central Mutual Water Company	131,000	131,000		-	131,000
461	SFPP, L.P.	436,200,000	436,200,000		-	436,200,000
462	Tesoro Refining and Marketing Co., LLC	884,000	884,000		-	884,000
467	Phillips 66 Company	449,000	449,000		-	449,000
469	San Ardo Pipeline Company	7,660,000	7,660,000		-	7,660,000
475	Searles Valley Minerals Inc	14,400,000	14,400,000		-	14,400,000
476	Chevron USA, Inc.	4,250,000	4,250,000		-	4,250,000
478	California Gas Gathering, Inc.	391,600 *	391,600		-	391,600
480	Phillips 66 Pipeline LLC	45,000,000	45,000,000		-	45,000,000
486	Pacific Pipeline System, LLC	23,700,000	23,700,000		-	23,700,000
487	Sacramento Municipal Utilities District	-	-		46,590,887	46,590,887
489	California Resources Production Corp.	3,170,000	3,170,000		-	3,170,000
490	Crimson California Pipeline L.P.	23,500,000	23,500,000		-	23,500,000
491	SMF Pipeline	7,140,000	7,140,000		-	7,140,000
492	San Pablo Bay Pipeline Company LLC	54,300,000	54,300,000		-	54,300,000
493	Cardinal Pipeline, LP	2,300,000	2,300,000		-	2,300,000
494	Zenith Energy West Coast Terminals LLC	15,400,000	15,400,000		-	15,400,000
Total - Pipeline Companies		1,140,730,963	1,140,730,963		49,092,936	1,189,823,899

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

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railcar Maintenance Facilities						
503	GATX Corporation	-	-		8,792,168	8,792,168
506	TTX Company	-	-		12,757,694	12,757,694
509	Union Tank Car Company	-	-		117,160	117,160
	Total - Railcar Maintenance Facilities	<u>-</u>	<u>-</u>		<u>21,667,022</u>	<u>21,667,022</u>

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies			<i>@ 52.48%</i>		<i>Rail Transportation Property @ 52.48%</i>	
802	Central Oregon & Pacific Railroad	9,890,000	5,190,273		-	5,190,273
804	BNSF Railway Company	3,239,400,000	1,700,071,865	8	159,053,699	1,859,125,564
805	Goose Lake Railway, LLC	431,500	226,451		-	226,451
808	West Isle Line, Inc.	149,000	78,196		38,128	116,324
809	Merced County Central Valley Railroad LLC	3,335,000	1,750,208		-	1,750,208
810	California Northern Railroad	41,700,000	21,884,158		-	21,884,158
812	Ventura County Railroad	6,740,000	3,537,152		-	3,537,152
813	Pacific Harbor Lines	9,820,000	5,153,536		-	5,153,536
815	Mendocino Railway	4,100,000	2,151,681		-	2,151,681
817	Tulare Valley Railroad	578,750 **	303,728		5,201,556	5,505,284
818	Central California Traction Company	13,500,000	7,084,800		2,629,304	9,714,104
824	St. Paul & Pacific Railroad, LLC	210,000	110,207		-	110,207
826	Sacramento Valley Railroad, LLC	3,930,000	2,062,465		-	2,062,465
839	The Oakland Terminal Railway Company	-	-		887,706	887,706
843	Union Pacific Railroad Company	4,490,200,000	2,356,456,957		489,593,806	2,846,050,763
850	Modesto & Empire Traction Company	60,500,000	31,750,400		1,888,210	33,638,610
857	Richmond Pacific Railroad Corporation	3,872,000 *	2,032,027		-	2,032,027
861	Quincy Railroad Company	213,000	111,783		91,000	202,783
863	San Diego & Arizona Eastern Railway Co.	-	-		1,747,136	1,747,136
865	San Diego & Imperial Valley RR Co. Inc.	3,610,000	8,389,685	9	-	8,389,685
869	Coast Belle Rail Corporation	2,200,000 **	1,154,560		-	1,154,560
878	Stockton Terminal and Eastern Railway	5,742,000 *	3,013,402		3,354,554	6,367,956
879	Sunset Railway Company	-	-		505,338	505,338

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

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies (continued)			<i>@ 52.48%</i>		<i>Rail Transportation Property @ 52.48%</i>	
881	San Francisco Bay Railway, LLC	4,697,000 *	2,464,987		-	2,464,987
882	Trona Railway Company LLC	16,800,000	8,816,640		15,422	8,832,062
883	McCloud Railway Company	475,200 *	249,385		172,384	421,769
889	Yreka Railroad Company	632,500 *	331,937		89,040	420,977
894	Napa Valley Wine Train, LLC	41,500,000	21,779,200		539,650	22,318,850
896	Santa Cruz Big Trees & Pacific Railway Co	2,519,000 *	1,321,971		-	1,321,971
897	San Joaquin Valley Railroad Company	52,000,000	27,289,600		3,467,852	30,757,452
898	Sierra Northern Railway	22,700,000	11,912,960		11,940,685	23,853,645
899	Arizona & California Railroad Company	4,220,000	2,214,656		2,488,037	4,702,693
Total - Railroad Companies		8,045,664,950	4,228,894,870		683,703,507	4,912,598,377

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

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities						
1100	AES Alamitos, LLC	161,600,000	161,600,000		-	161,600,000
1102	AES Huntington Beach, LLC	8,710,000	8,710,000		-	8,710,000
1103	Dynegy Moss Landing, LLC	251,700,000	251,700,000		-	251,700,000
1105	Dynegy Oakland, LLC	35,100,000	35,100,000		-	35,100,000
1111	Long Beach Generation LLC	48,100,000	48,100,000		-	48,100,000
1112	CXA La Paloma, LLC	248,700,000	248,700,000		-	248,700,000
1115	Ormond Beach Power, LLC	106,800,000	106,800,000		-	106,800,000
1117	Ellwood Power, LLC	8,300,000	8,300,000		-	8,300,000
1122	MRP San Joaquin Energy, LLC - Hanford	17,100,000	17,100,000		-	17,100,000
1123	MRP San Joaquin Energy, LLC - Henrietta	28,000,000	28,000,000		-	28,000,000
1124	MRP San Joaquin Energy, LLC - Tracy	143,200,000	143,200,000		-	143,200,000
1126	Elk Hills Power, LLC	178,200,000	178,200,000		-	178,200,000
1127	High Desert Power Trust	482,300,000	482,300,000		-	482,300,000
1128	Delta Energy Center, LLC	172,400,000	172,400,000		-	172,400,000
1129	Gilroy Energy Center, LLC	19,600,000	19,600,000		-	19,600,000
1131	Pastoria Energy Facility, LLC	225,900,000	225,900,000		-	225,900,000
1132	CCFC Sutter Energy, LLC	80,600,000	80,600,000		-	80,600,000
1133	Metcalf Energy Center, LLC	131,400,000	131,400,000		-	131,400,000
1134	Otay Mesa Generating Company, LLC	198,000,000	198,000,000		-	198,000,000
1136	Blythe Energy, Inc.	94,200,000	94,200,000		-	94,200,000
1137	Sunrise Power Company, LLC	301,800,000	301,800,000		-	301,800,000
1141	Indigo Generation, LLC	14,600,000	12,529,000	10	-	12,529,000
1142	Larkspur Energy LLC	26,600,000	25,215,700	11	-	25,215,700
1143	Los Esteros Critical Energy Facility, LLC	168,400,000	168,400,000		-	168,400,000
1145	Harbor Cogeneration Company, LLC	4,110,000	7,092,807	12	-	7,092,807

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities (continued)						
1151	Russell City Energy Company, LLC	226,200,000	226,200,000		-	226,200,000
1152	Panoche Energy Center, LLC	164,600,000	164,600,000		-	164,600,000
1153	Midway Peaking, LLC	30,000,000	30,000,000		-	30,000,000
1155	Orange Grove Energy, L.P.	44,600,000	44,600,000		-	44,600,000
1157	Marsh Landing LLC	386,800,000	386,800,000		-	386,800,000
1158	El Segundo Energy Center LLC	142,100,000	142,100,000		-	142,100,000
1159	Mariposa Energy, LLC	58,700,000	52,094,600	13	-	52,094,600
1160	Sentinel Energy Center, LLC	293,100,000	293,100,000		-	293,100,000
1162	Marsh Landing LLC	243,200,000	243,200,000		-	243,200,000
1163	Carlsbad Energy Center LLC	600,600,000	600,600,000		-	600,600,000
1164	Pio Pico Energy Center, LLC	343,300,000	343,300,000		-	343,300,000
1165	Malaga Power LLC	21,200,000	21,200,000		-	21,200,000
1166	AES Alamitos Energy, LLC	732,800,000	732,800,000		-	732,800,000
1167	AES Huntington Beach Energy, LLC	733,700,000	733,700,000		-	733,700,000
1168	Stanton Energy Reliability Center, LLC	130,200,000	130,200,000		-	130,200,000
Total - Electric Generation Facilities		7,306,520,000	7,299,442,107		-	7,299,442,107

Recommendation for Assessment of State-Assessed Property

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Lien Date - January 1, 2024

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange)						
2099	Smart City Networks LP	2,150,000	2,150,000		-	2,150,000
2274	MCI Communications Services, Inc.	506,800,000	506,800,000		1,874,318	508,674,318
2310	AT&T Communications	428,600,000	428,600,000		3,764,025	432,364,025
2372	MCImetro Access Trans. Services LLC	1,594,800,000	1,594,800,000		-	1,594,800,000
2416	NOS Communications, Inc.	155,000	155,000		-	155,000
2437	Dialink Corporation	12,300	12,300		-	12,300
2463	Centurylink Communications, LLC	769,500,000	769,500,000		3,539,999	773,039,999
2470	CBTS Technology Solutions LLC	196,000	196,000		-	196,000
7503	Verizon Select Services, Inc.	9,000	9,000		-	9,000
7512	Frontier Communications of America, Inc.	11,600,000	11,600,000		-	11,600,000
7516	Cybernet Communications Inc.	283,750 **	283,750		-	283,750
7580	Securus Technologies, Inc.	6,510,000	6,510,000		-	6,510,000
7621	SES Americom Inc.	6,072,000 *	6,072,000		-	6,072,000
7638	Integrated Telemanagement Services, Inc.	41,910 *	41,910		-	41,910
7640	Cox California Telecom, LLC	18,200,000	18,200,000		-	18,200,000
7690	CCT Telecommunications, Inc.	539,000	539,000		-	539,000
7707	Consolidated Comm. Enterprise Serv, Inc.	91,700,000	91,700,000		-	91,700,000
7732	NTT America, Inc.	9,500,000	9,500,000		-	9,500,000
7757	U.S. TelePacific Corp.	100,900,000	109,536,000	14	156,000	109,692,000
7758	BT Americas Inc.	1,630,000	1,630,000		-	1,630,000
7766	KDDI America, Inc.	5,630,000	8,423,200	15	-	8,423,200
7778	Zayo Group, LLC	459,700,000	459,700,000		-	459,700,000
7781	KT America, Inc.	16,200	16,200		-	16,200
7792	Point To Point, Inc.	689,000	689,000		-	689,000
7800	Windstream New Edge, LLC	150,000	150,000		-	150,000

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Recommendation for Assessment of State-Assessed Property

Table II

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
7811	Public Communications Services, Inc.	25,500	25,500		-	25,500
7814	PAETEC Communications, Inc.	2,350,000	2,350,000		-	2,350,000
7832	Astound Broadband LLC	69,000,000	69,000,000		248,466	69,248,466
7845	San Carlos Telecom, Inc.	16,060 *	16,060		-	16,060
7852	Telstra Incorporated	3,420,000	3,420,000		-	3,420,000
7866	Claro Enterprise Solutions, LLC	3,120,000	3,120,000		-	3,120,000
7871	Verizon Online LLC	18,200	18,200		-	18,200
7894	Ponderosa Cablevision	1,850,000	1,850,000		-	1,850,000
7902	ANPI Business, LLC	31,600	31,600		-	31,600
7913	VCOM Solutions, Inc.	172,700 *	172,700		-	172,700
7914	McLeodUSA Telecommunications Serv., Inc.	5,530,000	5,530,000		-	5,530,000
7934	Telecom House Inc.	192,500 **	192,500		-	192,500
7948	Comsat, Inc.	41,100	41,100		-	41,100
7953	Openpop.com, Inc.	7,400	7,400		-	7,400
7955	Enhanced Communications Network, Inc.	13,300	13,300		-	13,300
7956	Telespan Communications, LLC	1,970,000	1,970,000		-	1,970,000
7959	Airespring, Inc.	2,290,000	2,290,000		-	2,290,000
7960	CallTower, Inc.	335,000	335,000		-	335,000
7985	inContact, Inc.	1,760,000 *	1,760,000		-	1,760,000
7988	Global Tel*Link Corporation	22,990,000 *	38,738,800	16	-	38,738,800
7994	Utility Telecom Group, LLC	1,920,000	1,920,000		-	1,920,000
7997	Edison Carrier Solutions	140,500,000	140,500,000		-	140,500,000
7999	Purple Communications Inc.	1,430,000	1,430,000		-	1,430,000
8002	Neutral Tandem-California, LLC	1,540,000	4,540,500	17	-	4,540,500
8004	Greenfield Communications Inc.	28,380 *	28,380		-	28,380

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Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8005	Vodafone US Inc.	1,570,000	1,570,000		-	1,570,000
8010	A+ Wireless, Inc.	5,800	5,800		-	5,800
8015	China Telecom (Americas) Corporation	11,000,000	11,000,000		-	11,000,000
8029	IPC Network Services, Inc.	18,500	18,500		-	18,500
8031	Backbone Communications, Inc.	27,280 *	27,280		-	27,280
8035	Access One, Inc.	20,130 *	20,130		-	20,130
8042	Paxio, Inc.	4,260,000	4,260,000		-	4,260,000
8046	HyperCube Networks, LLC	96,800	96,800		-	96,800
8049	Fusion Cloud Services, LLC	114,000	114,000		-	114,000
8051	Inteltrace, Inc.	53,700	53,700		-	53,700
8061	Spectrum Advanced Services, LLC	2,040,000	2,040,000		-	2,040,000
8063	Time Warner Cable Info. Services(CA), LLC	7,250,000	7,250,000		-	7,250,000
8071	Verizon Long Distance LLC	72,900	72,900		-	72,900
8076	OPEX Communications, Inc.	9,800	9,800		-	9,800
8079	Cal-Ore Communications, Inc.	5,850,000	5,850,000		-	5,850,000
8080	Ymax Communications Corporation	2,900	2,900		-	2,900
8081	Sonic Telecom, LLC	235,100,000	235,100,000		-	235,100,000
8086	ANPI, LLC	2,000	2,000		-	2,000
8089	Conterra Ultra Broadband LLC	14,700,000	14,700,000		-	14,700,000
8090	Telecommunication Systems, Inc.	620,400 *	620,400		-	620,400
8091	Roadway Communications, Inc.	4,500	4,500		-	4,500
8093	Extenet Systems (California) LLC	256,000,000	256,000,000		-	256,000,000
8099	Race Telecommunications, LLC.	320,800,000	310,881,000	18	-	310,881,000
8101	FastBlue Communications, Inc.	34,210 *	34,210		-	34,210
8106	Raw Bandwidth Telecom, Inc.	27,500	27,500		-	27,500

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8109	Peerless Network of California, LLC	283,000	283,000		-	283,000
8112	Mosaic Networx, LLC	9,130 *	9,130		-	9,130
8113	GoDaddy.com	1,300,000	1,300,000		-	1,300,000
8115	&TV Communications, Inc.	48,400 *	48,400		-	48,400
8116	PC Landing Corp	9,100,000	9,100,000		-	9,100,000
8120	TELUS Communications (U.S.) Inc.	69,200	69,200		-	69,200
8122	Bandwidth.com CLEC, LLC	1,440,000	1,249,250	19	-	1,249,250
8128	Talton Communications, Inc.	4,600	4,600		-	4,600
8129	Wide Voice, LLC	7,800	7,800		-	7,800
8131	Pacific Lightwave, Inc.	182,500 **	182,500		-	182,500
8133	Bestel USA, Inc.	144,100 *	144,100		-	144,100
8136	Plumas Sierra Telecommunications	35,100,000	35,100,000		-	35,100,000
8137	SnowCrest Telephone, Inc.	44,110 *	44,110		-	44,110
8139	California Broadband Cooperative, Inc.	17,100,000	17,100,000		-	17,100,000
8141	CENIC Broadband Initiatives LLC	6,000	6,000		-	6,000
8143	GTT Americas, LLC	7,787,500 **	7,787,500		-	7,787,500
8144	GC Pivotal, LLC	9,200,000 **	9,200,000		-	9,200,000
8146	Splice Technologies, Inc.	55,300	55,300		-	55,300
8148	Digital West Networks, Inc.	11,400,000	11,400,000		-	11,400,000
8151	CVIN, LLC	149,300,000	277,941,000	20	-	277,941,000
8153	Advanced Technology Distributors, Inc.	45,800	45,800		-	45,800
8154	Network Innovations, Inc.	594,000 *	594,000		-	594,000
8155	Time Warner Cable Business LLC	241,000	241,000		-	241,000
8156	Medallion Telecom Inc.	46,400	46,400		-	46,400
8158	RCLEC, INC.	113,000	113,000		-	113,000

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Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8160	Vodex Communications Corporation	3,400	3,400		-	3,400
8161	Alternative Techs Cooperative, Inc.	78,800	78,800		-	78,800
8164	NetFortris Acquisition Co., Inc.	608,000	608,000		-	608,000
8167	Inyo Networks, Inc.	2,360,000	2,360,000		-	2,360,000
8169	Crown Castle Fiber, LLC	1,270,800,000	1,395,244,000	21	-	1,395,244,000
8171	LIT San Leandro LLC	7,200	7,200		-	7,200
8172	Cebridge Telecom CA LLC	203,000	203,000		-	203,000
8174	ACN Communications Services, LLC	4,400	4,400		-	4,400
8175	Granite Telecommunications, LLC	363,000	363,000		-	363,000
8176	Pay Tel Communications, Inc.	16,500 *	16,500		-	16,500
8178	Onvoy, LLC	12,800	12,800		-	12,800
8180	Karuk Tribe	87,400	87,400		-	87,400
8181	Five9, Inc.	32,200,000	32,200,000		-	32,200,000
8182	Ultimate Internet Access, Inc.	8,270,000	8,270,000		-	8,270,000
8184	Digital Transportation Corp.	6,270 *	6,270		-	6,270
8185	Webpass Telecommunications, LLC	1,020,000	1,020,000		-	1,020,000
8187	Fusion, LLC	580,000	580,000		-	580,000
8188	LightSpeed Networks, Inc.	4,800,000	10,238,400	22	-	10,238,400
8189	OACYS Technology	2,930,000	2,930,000		-	2,930,000
8190	Sage Communications, Inc.	7,300	7,300		-	7,300
8191	Windstream KDL, Inc.	1,170,000	1,170,000		-	1,170,000
8193	UniVoip, Inc.	702,000	702,000		-	702,000
8194	IT Management Corporation	86,680 *	86,680		-	86,680
8195	Anza Electric Cooperative, Inc	13,200,000	13,200,000		-	13,200,000
8198	IFN.com, Inc.	1,210,000	1,210,000		-	1,210,000

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Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8199	Fireline Network Solutions, Inc.	2,490,000	2,490,000		-	2,490,000
8200	Magna5 LLC	25,410 *	25,410		-	25,410
8202	California Internet, L.P.	44,330,000 *	31,380,800	23	-	31,380,800
8203	Tekify Fiber, LLC	727,000	727,000		-	727,000
8204	Velocity The Greatest Phone Co. Ever, Inc.	124,300 *	124,300		-	124,300
8208	Atherton Fiber, LLC	7,722,000 *	7,722,000		-	7,722,000
8209	Sun Microwave, Inc.	13,800	13,800		-	13,800
8211	Synergem Technologies, Inc.	1,840,000	1,840,000		-	1,840,000
8212	Ridge Communications, Inc.	310,000	310,000		-	310,000
8213	Bandwidth IG, LLC	148,600,000	148,600,000		-	148,600,000
8214	LCB Communications, LLC	602,800 *	543,068	24	-	543,068
8218	Intermountain Infrastructure Group, LLC	34,100,000	34,100,000		-	34,100,000
8219	GoTo Communications, Inc.	10,600	10,600		-	10,600
8220	CallFire, Inc.	230,000	230,000		-	230,000
8222	EcoVate, Inc.	7,920 *	7,920		-	7,920
8224	ExteNet Telecom Solutions, Inc.	1,400,000	1,400,000		-	1,400,000
8225	American Dark Fiber, LLC	8,040,000	8,040,000		-	8,040,000
8226	AMCS, LLC	1,570,000	1,570,000		-	1,570,000
8228	Vero Fiber Networks, LLC	57,900,000	57,900,000		-	57,900,000
8230	Varcomm Broadband, Inc.	653,000	653,000		-	653,000
8231	NGA 911, LLC	2,400,000	2,400,000		-	2,400,000
8237	Netly Fiber Holdings, LLC	76,300,000	76,300,000		-	76,300,000
8238	Pacific Wyyerd, LLC	42,900,000	42,900,000		-	42,900,000
8239	New Horizons Communications Corporation	191,000	191,000		-	191,000
8240	Hunter Communications, Inc.	4,870,000	4,870,000		-	4,870,000

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Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8241	Giggle Fiber, LLC	5,350,000	5,350,000		-	5,350,000
8242	Surfnet Communications, Inc.	2,596,000 *	2,596,000		-	2,596,000
8243	HWCA LP	18,700,000	18,700,000		-	18,700,000
8244	Cityside Networks, Inc	11,330 *	11,330		-	11,330
8245	EarthGrid PBC	1,450,000	1,450,000		-	1,450,000
8246	NEVADA COUNTY FIBER INC	259,600 *	259,600		-	259,600
Total - Telecommunications Companies (Interexchange)		7,185,689,670	7,451,272,888		9,582,808	7,460,855,696

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Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 21)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Wireless)						
2559	Cellco Partnership	3,502,900,000	3,162,957,838	25	2,804,978	3,165,762,816
2606	AT&T Mobility LLC	3,470,700,000	3,470,700,000		-	3,470,700,000
2658	Intouch America, Inc.	17,490 *	17,490		-	17,490
2671	California Rural Service Area #1, Inc.	36,200,000	30,968,000	26	-	30,968,000
2681	Everything Wireless, LLC	73,100	73,100		-	73,100
2748	T-Mobile West, LLC	2,842,000,000	2,852,796,131	27	-	2,852,796,131
2760	Fisher Wireless Services, Inc.	955,000	955,000		-	955,000
2772	Globalstar USA, LLC	1,740,000	1,740,000		-	1,740,000
2784	Best Buy Health, Inc.	14,600,000	10,200,000	28	-	10,200,000
2790	UVNV, Inc.	1,300,000	1,300,000		-	1,300,000
2798	Mobile Net Posa, Inc.	4,840 *	4,840		-	4,840
2801	Google North America Inc.	2,110,000	2,110,000		-	2,110,000
2804	Comcast OTRI, LLC	770,000	770,000		-	770,000
2808	ATC Outdoor DAS, LLC	1,690,000	1,690,000		-	1,690,000
2810	Marconi Wireless Holdings, LLC	2,100	2,100		-	2,100
2811	DISH Wireless LLC	428,900,000	428,900,000		-	428,900,000
2812	Tag Mobile, LLC	10,700	10,700		-	10,700
2813	Cox Wireless, LLC	557,000	557,000		-	557,000
3002	American Messaging Services, LLC	128,000	128,000		-	128,000
3039	Fresno Mobile Radio, Inc.	630,000	630,000		-	630,000
3430	Spok, Inc.	344,000	344,000		-	344,000
	Total - Telecommunications Companies (Wireless)	10,305,632,230	9,966,854,199		2,804,978	9,969,659,177
Grand Total - All State Assesseees		154,772,716,813	150,857,907,766		1,373,744,284	152,231,652,050

Table II - Notes
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Note No.	SBE No.	Description of Value Adjustments	Total
1	135	Includes previously adopted escaped assessments totalling	789,239
2	148	Includes previously adopted escaped assessments totalling	8,519,300
3	163	Includes previously adopted assessment reductions totalling	(4,469,000)
4	235	Includes previously adopted assessment reductions totalling	(1,667,700)
5	246	Includes previously adopted assessment reductions totalling	(2,823,100)
6	284	Includes previously adopted assessment reductions totalling	(12,099,000)
7	294	Includes previously adopted assessment reductions totalling	(6,016,000)
8	804	Includes previously adopted escaped assessments totalling	34,747
9	865	Includes previously adopted escaped assessments totalling	6,495,157
10	1141	Includes previously adopted assessment reductions totalling	(2,071,000)
11	1142	Includes previously adopted assessment reductions totalling	(1,384,300)
12	1145	Includes previously adopted escaped assessments totalling	2,982,807
13	1159	Includes previously adopted assessment reductions totalling	(6,605,400)
14	7757	Includes previously adopted escaped assessments totalling	8,636,000
15	7766	Includes previously adopted escaped assessments totalling	2,793,200
16	7988	Includes previously adopted escaped assessments totalling	15,748,800
17	8002	Includes previously adopted escaped assessments totalling	3,000,500
18	8099	Includes previously adopted assessment reductions totalling	(9,919,000)
19	8122	Includes previously adopted assessment reductions totalling	(190,750)
20	8151	Includes previously adopted escaped assessments totalling	128,641,000
21	8169	Includes previously adopted escaped assessments totalling	124,444,000
22	8188	Includes previously adopted escaped assessments totalling	5,438,400
23	8202	Includes previously adopted assessment reductions totalling	(12,949,200)
24	8214	Includes previously adopted assessment reductions totalling	(59,732)
25	2559	Includes previously adopted assessment reductions totalling	(339,942,162)
26	2671	Includes previously adopted assessment reductions totalling	(5,232,000)
27	2748	Includes previously adopted escaped assessments totalling	10,796,131
28	2784	Includes previously adopted assessment reductions totalling	(4,400,000)
Total Adjustments			(91,509,063)