

2025

Recommendation for Assessment of State-Assessed Property



CALIFORNIA STATE BOARD OF EQUALIZATION

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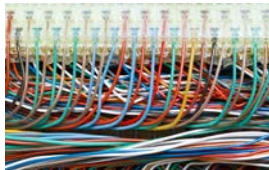
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Executive Director



Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2025 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 28, 2025
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 29, 2025

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 58.40 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 values allocated to counties

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

For the state as a whole, there was an increase of 8.19 percent in the 2025-2026 assessed values compared to 2024-2025. Changes by industry group are as follows:

Industry Group	2024-2025 Assessed Value	2025-2026 Assessed Value	Amount of Change	Percentage Change
Gas, Electric, and Water Companies	114,542,999,057	126,500,791,015	\$11,957,791,958	10.44%
Telecommunications Companies (Local Exchange)	6,834,606,715	6,472,180,875	(362,425,840)	(5.30%)
Pipeline Companies	1,163,123,899	1,207,267,907	44,144,008	3.80%
Railcar Maintenance Facilities	21,667,022	25,642,682	3,975,660	18.35%
Railroad Companies	4,912,598,377	5,690,333,805	777,735,428	15.83%
Electric Generation Facilities	7,166,742,107	7,545,684,000	378,941,893	5.29%
Telecommunications Companies (Interexchange)	7,502,547,459	7,430,822,919	(71,724,540)	(0.96%)
Telecommunications Companies (Wireless)	9,969,648,477	9,698,021,819	(271,626,658)	(2.72%)
Total	\$152,113,933,113	\$164,570,745,022	\$12,456,811,909	8.19%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2025

County Number	County Name	2024-2025	2025-2026	Increase (Decrease)	% Increase (Decrease)
1	Alameda	5,507,907,178	6,146,999,710	639,092,532	11.60%
2	Alpine	38,768,636	37,649,689	(1,118,947)	(2.89%)
3	Amador	381,019,171	459,168,982	78,149,811	20.51%
4	Butte	1,465,087,497	1,733,533,794	268,446,297	18.32%
5	Calaveras	323,136,758	374,144,543	51,007,785	15.79%
6	Colusa	878,159,684	898,291,323	20,131,639	2.29%
7	Contra Costa	4,935,622,051	5,299,431,576	363,809,525	7.37%
8	Del Norte	78,913,945	100,534,617	21,620,672	27.40%
9	El Dorado	806,321,700	912,460,297	106,138,597	13.16%
10	Fresno	5,452,571,433	5,842,449,939	389,878,506	7.15%
11	Glenn	217,568,746	240,079,781	22,511,035	10.35%
12	Humboldt	880,357,017	1,001,475,479	121,118,462	13.76%
13	Imperial	846,553,573	849,248,870	2,695,297	0.32%
14	Inyo	293,286,491	332,649,398	39,362,907	13.42%
15	Kern	5,766,866,350	6,323,328,157	556,461,807	9.65%
16	Kings	675,226,791	757,913,130	82,686,339	12.25%
17	Lake	287,456,565	330,999,863	43,543,298	15.15%
18	Lassen	223,339,554	223,863,162	523,608	0.23%
19	Los Angeles	28,804,830,820	30,811,611,864	2,006,781,044	6.97%
20	Madera	889,225,938	995,394,324	106,168,386	11.94%
21	Marin	967,159,412	1,139,728,913	172,569,501	17.84%
22	Mariposa	187,177,807	198,804,576	11,626,769	6.21%
23	Mendocino	525,570,252	578,163,891	52,593,639	10.01%
24	Merced	939,345,804	1,046,996,317	107,650,513	11.46%
25	Modoc	217,517,629	235,220,754	17,703,125	8.14%
26	Mono	221,147,126	228,967,794	7,820,668	3.54%
27	Monterey	1,634,323,947	1,840,619,423	206,295,476	12.62%
28	Napa	701,708,956	799,689,954	97,980,998	13.96%
29	Nevada	577,718,305	641,333,411	63,615,106	11.01%
30	Orange	10,251,138,021	10,675,717,303	424,579,282	4.14%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2025

County Number	County Name	2024-2025	2025-2026	Increase (Decrease)	% Increase (Decrease)
31	Placer	1,876,490,222	2,157,939,230	281,449,008	15.00%
32	Plumas	819,014,483	929,511,255	110,496,772	13.49%
33	Riverside	8,923,153,553	9,782,692,797	859,539,244	9.63%
34	Sacramento	2,204,973,435	2,312,474,851	107,501,416	4.88%
35	San Benito	274,011,779	299,816,020	25,804,241	9.42%
36	San Bernardino	12,376,594,427	12,861,310,399	484,715,972	3.92%
37	San Diego	16,616,216,180	17,831,581,702	1,215,365,522	7.31%
38	San Francisco	4,566,052,237	4,861,498,816	295,446,579	6.47%
39	San Joaquin	2,957,969,189	3,323,604,312	365,635,123	12.36%
40	San Luis Obispo	1,380,886,629	1,404,134,995	23,248,366	1.68%
41	San Mateo	2,955,019,674	3,253,767,672	298,747,998	10.11%
42	Santa Barbara	1,555,469,223	1,710,246,789	154,777,566	9.95%
43	Santa Clara	5,829,414,976	6,296,277,570	466,862,594	8.01%
44	Santa Cruz	637,661,331	715,226,410	77,565,079	12.16%
45	Shasta	1,455,731,823	1,600,175,391	144,443,568	9.92%
46	Sierra	83,675,606	93,001,876	9,326,270	11.15%
47	Siskiyou	565,778,295	658,578,393	92,800,098	16.40%
48	Solano	1,514,280,606	1,697,983,817	183,703,211	12.13%
49	Sonoma	1,639,746,851	1,856,954,121	217,207,270	13.25%
50	Stanislaus	845,214,660	905,508,088	60,293,428	7.13%
51	Sutter	535,962,575	663,202,818	127,240,243	23.74%
52	Tehama	443,544,012	492,640,947	49,096,935	11.07%
53	Trinity	114,224,872	148,705,512	34,480,640	30.19%
54	Tulare	2,186,014,811	2,382,577,927	196,563,116	8.99%
55	Tuolumne	299,861,939	334,637,700	34,775,761	11.60%
56	Ventura	2,879,189,994	3,175,782,669	296,592,675	10.30%
57	Yolo	928,647,213	1,023,441,195	94,793,982	10.21%
58	Yuba	674,105,361	741,000,916	66,895,555	9.92%
Grand Total		152,113,933,113	164,570,745,022	12,456,811,909	8.19%

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2025

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric, and Water Companies						
102	Bear Valley Electric Service Inc.	149,000,000	149,000,000		-	149,000,000
103	Anza Electric Cooperative, Inc.	25,800,000	25,800,000		-	25,800,000
104	Central Valley Gas Storage LLC	58,500,000	53,900,200	1	-	53,900,200
105	DCR Transmission, LLC	75,800,000	75,800,000		-	75,800,000
106	PacifiCorp	613,000,000	613,000,000		16,362,338	629,362,338
119	Trans Bay Cable LLC	512,000,000	512,000,000		-	512,000,000
121	Gill Ranch Storage, LLC	50,600,000	50,600,000		-	50,600,000
125	Terra-Gen Dixie Valley, LLC	2,440,000	2,440,000		-	2,440,000
135	Pacific Gas and Electric Company	51,648,400,000	51,663,840,814	2	208,760,357	51,872,601,171
141	San Diego Gas & Electric Company	15,458,400,000	15,458,400,000		26,031,653	15,484,431,653
146	Sierra Pacific Power Company	78,900,000	78,900,000		898,596	79,798,596
148	Southern California Edison Company	41,607,400,000	41,608,484,496	3	230,493,607	41,838,978,103
149	Southern California Gas Company	13,521,200,000	13,521,200,000		69,897,967	13,591,097,967
152	Southwest Gas Corporation	685,500,000	685,500,000		-	685,500,000
153	Transwestern Pipeline Company	581,000	581,000		-	581,000
156	DATC Path 15, LLC	51,900,000	51,900,000		-	51,900,000
160	Valley Electric Association, Inc.	233,000	233,000		-	233,000
161	Horizon West Transmission, LLC	87,300,000	87,300,000		-	87,300,000
163	Liberty Utilities (CalPeco Electric), LLC	381,100,000	381,100,000		815,906	381,915,906
173	Surprise Valley Electrification Corp.	26,800,000	26,800,000		2,996	26,802,996
176	Plumas-Sierra Rural Electric Cooperative	74,600,000	63,809,000	4	101,657	63,910,657
180	North Baja Pipeline, LLC	52,100,000	52,100,000		-	52,100,000
187	Mojave Pipeline Company, LLC	33,900,000	33,900,000		-	33,900,000
188	Kern River Gas Transmission Company	141,600,000	141,600,000		-	141,600,000
189	Standard Pacific Gas Line, Incorporated	47,100,000	47,100,000		100	47,100,100

Recommendation for Assessment of State-Assessed Property

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Lien Date - January 1, 2025

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Gas, Electric, and Water Companies (continued)						
190	Tuscarora Gas Transmission Company	53,000,000	53,000,000		13,715	53,013,715
191	Arizona Public Service Company	1,370,000	1,370,000		-	1,370,000
192	Alpine Natural Gas Operating No. One LLC	605,000	605,000		-	605,000
193	Arizona Electric Power Cooperative, Inc.	990,000	990,000		-	990,000
194	West Coast Gas Company, Inc.	238,000	238,000		1,320,613	1,558,613
195	Wild Goose Storage, LLC	286,300,000	286,300,000		-	286,300,000
197	El Paso Natural Gas Company, LLC	20,500,000	20,500,000		-	20,500,000
198	Lodi Gas Storage, LLC	197,800,000	197,800,000		-	197,800,000
Total - Gas, Electric, and Water Companies		125,944,957,000	125,946,091,510		554,699,505	126,500,791,015

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2025

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Local Exchange)						
201	Frontier California, Inc.	2,136,500,000	2,136,500,000		7,819,046	2,144,319,046
202	CenturyTel of Eastern Oregon, Inc.	56,000	56,000		-	56,000
203	Frontier Communications of the SW, Inc.	16,000,000	16,000,000		-	16,000,000
205	The Ponderosa Telephone Company	52,000,000	52,000,000		15,000	52,015,000
209	Pinnacles Telephone Co.	3,300,000	3,300,000		-	3,300,000
210	Calaveras Telephone Company	14,200,000	14,200,000		288,143	14,488,143
228	Ducor Telephone Company	3,390,000	3,390,000		-	3,390,000
235	Foresthill Telephone Co.	15,900,000	15,900,000		-	15,900,000
239	Hornitos Telephone Company	2,700,000	2,700,000		-	2,700,000
240	Happy Valley Telephone Company	8,330,000	8,330,000		112,903	8,442,903
246	Kerman Telephone Co.	22,900,000	22,900,000		58,304	22,958,304
279	Pacific Bell Telephone Company	3,701,000,000	3,701,000,000		31,440,529	3,732,440,529
284	Citizens Telecom Co of California, Inc.	158,300,000	138,462,000	5	963,264	139,425,264
286	Sierra Telephone Company, Inc.	107,000,000	83,347,000	6	53,753	83,400,753
294	Consolidated Communications of CA Company	85,100,000	85,100,000		4,271,500	89,371,500
301	The Siskiyou Telephone Company	79,900,000	79,900,000		374,672	80,274,672
327	Volcano Telephone Company	52,600,000	52,600,000		245,871	52,845,871
328	Cal-Ore Telephone Co.	8,730,000	8,730,000		35,490	8,765,490
330	Winterhaven Telephone Company	2,070,000	2,070,000		17,400	2,087,400
Total - Telecommunications Companies (Local Exchange)		6,469,976,000	6,426,485,000		45,695,875	6,472,180,875

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2025

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Pipeline Companies						
402	CALNEV Pipe Line LLC	105,100,000	105,100,000		-	105,100,000
407	Valero Refining Company - California	613,000	613,000		-	613,000
408	City of Riverside	-	-		2,199,268	2,199,268
409	Torrance Valley Pipeline Company, LLC	263,600,000	263,600,000		-	263,600,000
410	Homestake Mining Company	105,000	105,000		-	105,000
412	Kings County Canal Company	1,518,000	1,518,000		228,140	1,746,140
414	Torrance Pipeline Company LLC	13,100,000	13,100,000		-	13,100,000
428	CPN Pipeline Company	19,800,000	19,800,000		-	19,800,000
429	Chevron USA, Inc.	98,300,000	82,800,000	7	-	82,800,000
435	Natomas Central Mutual Water Company	131,000	131,000		-	131,000
461	SFPP, L.P.	499,500,000	499,500,000		-	499,500,000
462	Tesoro Refining and Marketing Co., LLC	841,000	841,000		-	841,000
467	Phillips 66 Company	444,000	444,000		-	444,000
469	San Ardo Pipeline Company	7,300,000	7,300,000		-	7,300,000
475	Searles Valley Minerals Inc	14,300,000	14,300,000		-	14,300,000
476	Chevron USA, Inc.	3,580,000	3,580,000		-	3,580,000
478	California Gas Gathering, Inc.	601,700	601,700		-	601,700
480	Phillips 66 Pipeline LLC	18,100,000	18,100,000		-	18,100,000
486	Pacific Pipeline System, LLC	23,600,000	23,600,000		-	23,600,000
487	Sacramento Municipal Utilities District	-	-		46,036,799	46,036,799
489	California Resources Production Corp.	1,100,000	1,100,000		-	1,100,000
490	Crimson California Pipeline L.P.	19,900,000	19,900,000		-	19,900,000
491	SMF Pipeline	7,950,000	7,950,000		-	7,950,000
492	San Pablo Bay Pipeline Company LLC	57,000,000	57,000,000		-	57,000,000
493	Cardinal Pipeline, LP	2,220,000	2,220,000		-	2,220,000
494	Zenith Energy West Coast Terminals LLC	15,600,000	15,600,000		-	15,600,000
Total - Pipeline Companies		1,174,303,700	1,158,803,700		48,464,207	1,207,267,907

* 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, 2025

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railcar Maintenance Facilities						
503	GATX Corporation	-	-		11,404,459	11,404,459
506	TTX Company	-	-		14,076,412	14,076,412
509	Union Tank Car Company	-	-		161,811	161,811
Total - Railcar Maintenance Facilities		-	-		25,642,682	25,642,682

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2025

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies			@ 58.40%		<i>Rail Transportation Property @ 58.40%</i>	
802	Central Oregon & Pacific Railroad	6,330,000	670,670	8	-	670,670
804	BNSF Railway Company	3,313,100,000	1,934,850,399		185,886,393	2,120,736,792
805	Goose Lake Railway, LLC	424,000	247,616		-	247,616
808	West Isle Line, Inc.	394,000	230,095		173,380	403,475
809	Merced County Central Valley Railroad LLC	3,320,000	1,938,880		-	1,938,880
810	California Northern Railroad	42,500,000	24,820,001		-	24,820,001
812	Ventura County Railroad	4,080,000	2,382,720		-	2,382,720
813	Pacific Harbor Line, Inc.	9,060,000	5,718,540	9	-	5,718,540
815	Mendocino Railway	5,357,000 *	3,128,488		-	3,128,488
817	Tulare Valley Railroad	596,250 **	348,210		5,296,805	5,645,015
818	Central California Traction Company	12,700,000	7,037,622	10	2,786,911	9,824,533
824	St. Paul & Pacific Railroad, LLC	210,000	122,640		-	122,640
826	Sacramento Valley Railroad, LLC	3,040,000	1,775,360		-	1,775,360
839	The Oakland Terminal Railway Company	-	-		861,597	861,597
843	Union Pacific Railroad Company	4,793,800,000	2,799,579,198		542,580,041	3,342,159,239
850	Modesto & Empire Traction Company	60,500,000	35,332,001		1,971,616	37,303,617
857	Richmond Pacific Railroad Corporation	3,490,000	1,836,805	11	-	1,836,805
861	Quincy Railroad Company	211,000	123,225		91,000	214,225
863	San Diego & Arizona Eastern Railway Co.	-	-		1,793,778	1,793,778
865	San Diego & Imperial Valley RR Co. Inc.	4,430,000	2,587,119		-	2,587,119
869	Coast Belle Rail Corporation	4,275,000 **	2,496,600		-	2,496,600
878	Stockton Terminal and Eastern Railway	8,680,000	7,150,172	12	3,381,076	10,531,248
879	Sunset Railway Company	-	-		505,338	505,338
881	San Francisco Bay Railway, LLC	4,224,000 *	2,466,816		-	2,466,816

* 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, 2025

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Railroad Companies (continued)			@ 58.40%		<i>Rail Transportation Property @ 58.40%</i>	
882	Trona Railway Company LLC	16,900,000	9,869,600		15,673	9,885,273
883	McCloud Railway Company	434,500 *	253,748		172,384	426,132
889	Yreka Railroad Company	620,400 *	362,314		89,040	451,354
894	Napa Valley Wine Train, LLC	37,600,000	21,958,400		513,000	22,471,400
896	Santa Cruz Big Trees & Pacific Railway Co	2,497,000 *	1,458,248		-	1,458,248
897	San Joaquin Valley Railroad Company	60,900,000	35,565,599		3,970,471	39,536,070
898	Sierra Northern Railway	31,350,000 *	18,308,400		12,521,459	30,829,859
899	Arizona & California Railroad Company	4,480,000	2,616,320		2,488,037	5,104,357
Total - Railroad Companies		8,435,503,150	4,925,235,806		765,097,999	5,690,333,805

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

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Lien Date - January 1, 2025

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities						
1100	AES Alamos, LLC	137,700,000	137,700,000		-	137,700,000
1102	AES Huntington Beach, LLC	1,510,000	1,510,000		-	1,510,000
1103	Moss Landing Power Company, LLC	252,300,000	252,300,000		-	252,300,000
1105	Dynegy Oakland, LLC	31,500,000	31,500,000		-	31,500,000
1111	Long Beach Generation LLC	65,600,000	65,600,000		-	65,600,000
1112	CXA La Paloma, LLC	529,500,000	529,500,000		-	529,500,000
1115	Ormond Beach Power, LLC	201,400,000	201,400,000		-	201,400,000
1117	Ellwood Power, LLC	19,000,000	19,000,000		-	19,000,000
1122	MRP San Joaquin Energy, LLC - Hanford	12,200,000	12,200,000		-	12,200,000
1123	MRP San Joaquin Energy, LLC - Henrietta	18,100,000	18,100,000		-	18,100,000
1124	MRP San Joaquin Energy, LLC - Tracy	82,200,000	82,200,000		-	82,200,000
1126	Elk Hills Power, LLC	139,600,000	139,600,000		-	139,600,000
1127	High Desert Power Trust	455,600,000	455,600,000		-	455,600,000
1128	Delta Energy Center, LLC	158,800,000	158,800,000		-	158,800,000
1129	Gilroy Energy Center, LLC	19,800,000	19,800,000		-	19,800,000
1131	Pastoria Energy Facility, LLC	182,400,000	182,400,000		-	182,400,000
1132	CCFC Sutter Energy, LLC	121,800,000	121,800,000		-	121,800,000
1133	Metcalf Energy Center, LLC	125,600,000	125,600,000		-	125,600,000
1134	Otay Mesa Generating Company, LLC	191,700,000	191,700,000		-	191,700,000
1136	Blythe Energy, Inc.	92,300,000	92,300,000		-	92,300,000
1137	Sunrise Power Company, LLC	238,800,000	238,800,000		-	238,800,000
1141	Indigo Generation, LLC	20,500,000	20,500,000		-	20,500,000
1142	Larkspur Energy LLC	25,500,000	25,500,000		-	25,500,000
1143	Los Esteros Critical Energy Facility, LLC	146,700,000	146,700,000		-	146,700,000
1145	Harbor Cogeneration Company, LLC	22,100,000	22,100,000		-	22,100,000

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2025

SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Electric Generation Facilities (continued)						
1151	Russell City Energy Company, LLC	210,800,000	210,800,000		-	210,800,000
1152	Panoche Energy Center, LLC	143,300,000	143,300,000		-	143,300,000
1153	Midway Peaking, LLC	27,800,000	27,800,000		-	27,800,000
1155	Orange Grove Energy, L.P.	41,000,000	41,000,000		-	41,000,000
1157	Marsh Landing LLC	420,100,000	420,100,000		-	420,100,000
1158	El Segundo Energy Center LLC	184,600,000	184,600,000		-	184,600,000
1159	Mariposa Energy, LLC	63,500,000	67,674,000	13	-	67,674,000
1160	Sentinel Energy Center, LLC	402,200,000	402,200,000		-	402,200,000
1162	Walnut Creek Energy LLC	260,100,000	260,100,000		-	260,100,000
1163	Carlsbad Energy Center LLC	572,300,000	572,300,000		-	572,300,000
1164	Pio Pico Energy Center, LLC	341,700,000	341,700,000		-	341,700,000
1165	Malaga Power LLC	15,300,000	15,300,000		-	15,300,000
1166	Alamitos Energy Center, LLC	723,800,000	723,800,000		-	723,800,000
1167	Huntington Beach Energy, LLC	717,000,000	717,000,000		-	717,000,000
1168	Stanton Energy Reliability Center, LLC	125,800,000	125,800,000		-	125,800,000
Total - Electric Generation Facilities		7,541,510,000	7,545,684,000		-	7,545,684,000

Recommendation for Assessment of State-Assessed Property

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange)						
2099	Smart City Networks LP	2,050,000	2,050,000		-	2,050,000
2274	MCI Communications Services, LLC	529,800,000	529,800,000		2,074,318	531,874,318
2310	AT&T Enterprises LLC	420,600,000	420,600,000		3,945,810	424,545,810
2372	MCImetro Access Trans. Services LLC	1,487,600,000	1,487,600,000		-	1,487,600,000
2416	NOS Communications, Inc.	133,000	133,000		-	133,000
2437	Dialink Corporation	8,700	8,700		-	8,700
2463	Centurylink Communications, LLC	800,400,000	800,400,000		4,535,225	804,935,225
7503	Verizon Select Services, Inc.	9,000	9,000		-	9,000
7512	Frontier Communications of America, Inc.	9,580,000	9,580,000		-	9,580,000
7516	Cybernet Communications Inc.	283,750	283,750	**	-	283,750
7580	Securus Technologies, Inc.	5,260,000	5,260,000		-	5,260,000
7621	SES Americom Inc.	5,970,000	5,970,000		-	5,970,000
7640	Cox California Telecom, LLC	14,000,000	14,000,000		-	14,000,000
7690	CCT Telecommunications, Inc.	469,000	469,000		-	469,000
7707	Consolidated Comm. Enterprise Serv, Inc.	93,600,000	113,813,000	14	-	113,813,000
7732	NTT America, Inc.	6,560,000	6,560,000		-	6,560,000
7757	U.S. TelePacific Corp.	92,800,000	92,800,000		156,000	92,956,000
7758	BT Americas Inc.	1,300,000	1,300,000		-	1,300,000
7766	KDDI America, Inc.	5,050,000	5,050,000		-	5,050,000
7778	Zayo Group, LLC	490,500,000	490,500,000		-	490,500,000
7781	KT America, Inc.	14,300	14,300		-	14,300
7792	Point To Point, Inc.	607,000	607,000		-	607,000
7800	Windstream New Edge, LLC	129,000	129,000		-	129,000
7811	Public Communications Services, Inc.	20,900	20,900		-	20,900
7814	PAETEC Communications, Inc.	1,860,000	1,860,000		-	1,860,000
7832	Astound Broadband LLC	80,000,000	80,000,000		280,526	80,280,526

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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 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
7845	San Carlos Telecom, Inc.	12,800	12,800		-	12,800
7852	Telstra Incorporated	3,920,000	3,920,000		-	3,920,000
7866	Claro Enterprise Solutions, LLC	2,310,000	2,310,000		-	2,310,000
7894	Ponderosa Cablevision	1,790,000	1,790,000		-	1,790,000
7902	ANPI Business, LLC	19,200	19,200		-	19,200
7913	VCOM Solutions, Inc.	172,700	172,700	*	-	172,700
7914	McLeodUSA Telecommunications Serv., Inc.	6,460,000	6,460,000		-	6,460,000
7934	Telecom House Inc.	192,500	192,500	**	-	192,500
7948	Comsat, Inc.	3,600	3,600		-	3,600
7953	Openpop.com, Inc.	6,000	6,000		-	6,000
7955	Enhanced Communications Network, Inc.	6,600	6,600		-	6,600
7956	Telespan Communications, LLC	1,380,000	1,380,000		-	1,380,000
7959	Airespring, Inc.	1,900,000	1,900,000		-	1,900,000
7960	CallTower, Inc.	243,000	243,000		-	243,000
7985	inContact, Inc.	1,760,000	1,760,000	*	-	1,760,000
7988	Global Tel*Link Corporation	66,900,000	61,153,520	15	-	61,153,520
7994	Utility Telecom Group, LLC	2,130,000	2,512,800	16	-	2,512,800
7997	Edison Carrier Solutions	130,100,000	130,100,000		-	130,100,000
7999	Purple Communications Inc.	1,170,000	1,170,000		-	1,170,000
8002	Neutral Tandem-California, LLC	2,230,000	2,230,000		-	2,230,000
8004	Greenfield Communications Inc.	35,100	35,100		-	35,100
8005	Vodafone US Inc.	1,130,000	1,130,000		-	1,130,000
8010	A+ Wireless, Inc.	4,800	4,800		-	4,800
8015	China Telecom (Americas) Corporation	8,320,000	8,320,000		-	8,320,000
8029	IPC Network Services, Inc.	12,700	12,700		-	12,700

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8035	Access One, Inc.	20,130 *	20,130		-	20,130
8042	Paxio, Inc.	4,910,000	4,910,000		-	4,910,000
8046	HyperCube Networks, LLC	106,480 *	106,480		-	106,480
8049	Fusion Cloud Services, LLC	5,900	5,900		-	5,900
8051	Inteltrace, Inc.	28,200	28,200		-	28,200
8061	Spectrum Advanced Services, LLC	782,000	782,000		-	782,000
8063	Time Warner Cable Info. Services(CA), LLC	503,000	503,000		-	503,000
8071	Verizon Long Distance LLC	78,600	78,600		-	78,600
8076	OPEX Communications, Inc.	10,780 *	10,780		-	10,780
8079	Cal-Ore Communications, Inc.	6,990,000	6,990,000		-	6,990,000
8080	Ymax Communications Corporation	2,800	2,800		-	2,800
8081	Sonic Telecom, LLC	279,900,000	279,900,000		-	279,900,000
8089	Conterra Ultra Broadband LLC	13,800,000	13,800,000		-	13,800,000
8090	Telecommunication Systems, Inc.	221,000	221,000		-	221,000
8091	Roadway Communications, Inc.	4,100	4,100		-	4,100
8093	Extenet Systems (California) LLC	242,100,000	148,716,000	17	-	148,716,000
8099	Race Telecommunications, LLC.	415,400,000	415,400,000		-	415,400,000
8101	FastBlue Communications, Inc.	46,200 *	46,200		-	46,200
8106	Raw Bandwidth Telecom, Inc.	24,900	24,900		-	24,900
8109	Peerless Network of California, LLC	249,000	249,000		-	249,000
8112	Mosaic Networx, LLC	9,130 *	9,130		-	9,130
8113	GoDaddy.com	1,040,000	1,040,000		-	1,040,000
8116	PC Landing Corp	6,310,000	6,310,000		-	6,310,000
8120	TELUS Communications (U.S.) Inc.	55,900	55,900		-	55,900
8122	Bandwidth.com CLEC, LLC	1,380,000	1,380,000		-	1,380,000

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SBE No.	Company Name	Board-Adopted	Allocated	Note No. (see Page 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8128	Talton Communications, Inc.	2,700	2,700		-	2,700
8129	Wide Voice, LLC	5,100	5,100		-	5,100
8131	Pacific Lightwave, Inc.	182,500	182,500	**	-	182,500
8133	Bestel USA, Inc.	185,000	185,000		-	185,000
8136	Plumas Sierra Telecommunications	52,600,000	52,600,000		-	52,600,000
8137	SnowCrest Telephone, Inc.	38,390	38,390	*	-	38,390
8139	California Broadband Cooperative, Inc.	1,520,000	1,520,000		-	1,520,000
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.	48,510	48,510	*	-	48,510
8148	Digital West Networks, Inc.	14,190,000	14,190,000	*	-	14,190,000
8151	CVIN, LLC	179,900,000	39,681,310	18	-	39,681,310
8153	Advanced Technology Distributors, Inc.	36,700	36,700		-	36,700
8154	Network Innovations, Inc.	436,000	436,000		-	436,000
8155	Time Warner Cable Business LLC	121,000	121,000		-	121,000
8156	Medallion Telecom Inc.	29,300	29,300		-	29,300
8158	RCLEC, INC.	108,000	108,000		-	108,000
8160	Vodex Communications Corporation	2,970	2,970	*	-	2,970
8161	Alternative Techs Cooperative, Inc.	59,800	59,800		-	59,800
8167	Inyo Networks, Inc.	2,270,000	2,270,000		-	2,270,000
8169	Crown Castle Fiber, LLC	1,365,600,000	1,365,600,000		-	1,365,600,000
8171	LIT San Leandro LLC	6,000	6,000		-	6,000
8172	Cebridge Telecom CA LLC	183,000	183,000		-	183,000
8175	Granite Telecommunications, LLC	434,500	434,500	*	-	434,500

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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 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8178	Onvoy, LLC	6,900	6,900		-	6,900
8180	Karuk Tribe	80,600	80,600		-	80,600
8181	Five9, Inc.	36,700,000	36,700,000		-	36,700,000
8182	Ultimate Internet Access, Inc.	10,197,000 *	10,197,000		-	10,197,000
8184	Digital Transportation Corp.	5,200	5,200		-	5,200
8185	Webpass Telecommunications, LLC	580,000	580,000		-	580,000
8187	Fusion, LLC	233,000	233,000		-	233,000
8188	LightSpeed Networks, Inc.	3,180,000	3,180,000		-	3,180,000
8189	OACYS Technology	3,940,000	3,940,000		-	3,940,000
8190	Sage Communications, Inc.	6,000	6,000		-	6,000
8191	Windstream KDL, Inc.	1,750,000	1,750,000		-	1,750,000
8193	UniVoip, Inc.	560,000	560,000		-	560,000
8194	IT Management Corporation	86,680 *	86,680		-	86,680
8195	Anza Electric Cooperative, Inc	14,520,000 *	14,520,000		-	14,520,000
8198	IFN.com, Inc.	1,190,000	1,190,000		-	1,190,000
8199	Fireline Network Solutions, Inc.	2,350,000	2,350,000		-	2,350,000
8200	Magna5 LLC	16,300	16,300		-	16,300
8202	California Internet, L.P.	45,900,000	45,900,000		-	45,900,000
8203	Tekify Fiber, LLC	668,000	668,000		-	668,000
8204	Velocity The Greatest Phone Co. Ever, Inc.	63,360 *	63,360		-	63,360
8208	Atherton Fiber, LLC	9,229,000 *	9,229,000		-	9,229,000
8209	Sun Microwave, Inc.	8,100	8,100		-	8,100
8211	Synergem Technologies, Inc.	1,090,000	3,443,770	19	-	3,443,770
8212	Ridge Communications, Inc.	341,000 *	341,000		-	341,000

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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 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8213	Bandwidth IG, LLC	185,300,000	185,300,000		-	185,300,000
8214	LCB Communications, LLC	685,000	685,000	**	-	685,000
8218	Intermountain Infrastructure Group, LLC	58,100,000	58,100,000		-	58,100,000
8219	GoTo Communications, Inc.	6,600	6,600		-	6,600
8220	CallFire, Inc.	225,000	225,000		-	225,000
8224	ExteNet Telecom Solutions, Inc.	3,480,000	3,480,000		-	3,480,000
8225	American Dark Fiber, LLC	26,400,000	26,400,000		-	26,400,000
8226	AMCS, LLC	1,580,000	1,580,000		-	1,580,000
8227	Open5G Inc.	10,300	10,300		-	10,300
8228	Vero Fiber Networks, LLC	98,500,000	104,315,000	20	-	104,315,000
8230	Varcomm Broadband, Inc.	680,000	680,000		-	680,000
8231	NGA 911, LLC	2,640,000	2,640,000	*	-	2,640,000
8237	Netly Fiber Holdings, LLC	100,900,000	100,900,000		-	100,900,000
8238	Pacific Wyverd, LLC	79,000,000	79,000,000		-	79,000,000
8239	New Horizons Communications Corporation	139,000	139,000		-	139,000
8240	Hunter Communications, Inc.	4,610,000	4,610,000		-	4,610,000
8241	Giggle Fiber, LLC	6,690,000	6,690,000		-	6,690,000
8242	Surfnet Communications, Inc.	2,596,000	2,596,000	*	-	2,596,000
8243	HWCA LP	20,700,000	20,700,000		-	20,700,000
8244	Cityside Networks, Inc	11,330	11,330	*	-	11,330
8245	EarthGrid PBC	1,595,000	1,595,000	*	-	1,595,000
8246	Nevada County Fiber Inc	306,900	306,900	*	-	306,900
8247	Atos Public Safety, LLC	1,749,000	1,749,000	*	-	1,749,000
8248	Arcadian Infracom 4, LLC	448,000	448,000		-	448,000

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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 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Interexchange) (continued)						
8249	Kcindur Communications, Inc.	37,100	37,100		-	37,100
8250	Arcadian Infracom 2, LLC	487,000	487,000		-	487,000
8251	Arcadian Infracom 3, LLC	761,000	761,000		-	761,000
8252	Ranch Wifi, LLC	1,496,000 *	1,496,000		-	1,496,000
8253	Kloud Communicatins Inc.	37,950 *	37,950		-	37,950
8254	Comcast Business Communications, LLC	7,460,000	7,460,000		-	7,460,000
8255	Wholesale Carrier Services, Inc.	373,000	373,000		-	373,000
8256	Personal Network Computing, Inc.	930,000	930,000		-	930,000
8257	Kotman Technology, Inc.	20,240 *	20,240		-	20,240
8258	AVX Networks	21,340 *	21,340		-	21,340
Total - Telecommunications Companies (Interexchange)		7,630,415,640	7,419,831,040		10,991,879	7,430,822,919

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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 18)	Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
Telecommunications Companies (Wireless)						
2559	Cellco Partnership	3,431,000,000	3,433,657,933	21	2,812,678	3,436,470,611
2606	AT&T Mobility LLC	3,163,100,000	2,917,748,998	22	-	2,917,748,998
2658	Intouch America, Inc.	14,500	14,500		-	14,500
2671	California Rural Service Area No. 1, Inc.	35,200,000	35,200,000		-	35,200,000
2681	Everything Wireless, LLC	80,410	80,410	*	-	80,410
2748	T-Mobile West, LLC	2,752,000,000	2,752,000,000		-	2,752,000,000
2760	Fisher Wireless Services, Inc.	891,000	891,000		-	891,000
2772	Globalstar USA, LLC	1,490,000	1,490,000		-	1,490,000
2784	Best Buy Health, Inc.	2,580,000	2,580,000		-	2,580,000
2790	UVNV, Inc.	1,430,000	1,430,000		-	1,430,000
2801	Google North America Inc.	1,800,000	1,800,000		-	1,800,000
2804	Comcast OTR1, LLC	928,000	928,000		-	928,000
2808	ATC Outdoor DAS, LLC	1,800,000	1,800,000		-	1,800,000
2811	DISH Wireless LLC	543,600,000	543,600,000		-	543,600,000
2813	Cox Wireless, LLC	773,000	773,000		-	773,000
2814	Nova Labs, Inc	34,300	34,300		-	34,300
3002	American Messaging Services, LLC	145,000	145,000		-	145,000
3039	Fresno Mobile Radio, Inc.	599,000	599,000		-	599,000
3430	Spok, Inc.	437,000	437,000		-	437,000
Total - Telecommunications Companies (Wireless)		9,937,902,210	9,695,209,141		2,812,678	9,698,021,819
Grand Total - All State Assesseees		167,134,567,700	163,117,340,197		1,453,404,825	164,570,745,022

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Table II - Notes
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Note No.	SBE No.	Description of Value Adjustments	Total
1	104	Includes previously adopted assessment reductions totalling	(4,599,800)
2	135	Includes previously adopted escaped assessments totalling	15,440,814
3	148	Includes previously adopted escaped assessments totalling	1,084,496
4	176	Includes previously adopted assessment reductions totalling	(10,791,000)
5	284	Includes previously adopted assessment reductions totalling	(19,838,000)
6	286	Includes previously adopted assessment reductions totalling	(23,653,000)
7	429	Includes previously adopted assessment reductions totalling	(15,500,000)
8	802	Includes previously adopted assessment reductions totalling	(3,026,049)
9	813	Includes previously adopted escaped assessments totalling	427,501
10	818	Includes previously adopted assessment reductions totalling	(379,177)
11	857	Includes previously adopted assessment reductions totalling	(201,355)
12	878	Includes previously adopted escaped assessments totalling	2,081,052
13	1159	Includes previously adopted escaped assessments totalling	4,174,000
14	7707	Includes previously adopted escaped assessments totalling	20,213,000
15	7988	Includes previously adopted assessment reductions totalling	(5,746,480)
16	7994	Includes previously adopted escaped assessments totalling	382,800
17	8093	Includes previously adopted assessment reductions totalling	(93,384,000)
18	8151	Includes previously adopted assessment reductions totalling	(140,218,690)
19	8211	Includes previously adopted escaped assessments totalling	2,353,770
20	8228	Includes previously adopted escaped assessments totalling	5,815,000
21	2559	Includes previously adopted escaped assessments totalling	2,657,933
22	2606	Includes previously adopted assessment reductions totalling	(245,351,002)
Total Adjustments			(508,058,187)