



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0061
1-916-274-3270 • FAX 1-916-285-0132
www.boe.ca.gov

SEN. GEORGE RUNNER (RET.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

No. 2017/005

February 2, 2017

TO COUNTY ASSESSORS:

REPORT ON 2016 STATE-ASSESSED PROPERTY APPEALS

The enclosed report shows the impact of the State Board of Equalization's (Board) action on state-assessed property appeals during 2016. This report complies with the periodic report requirement of Revenue and Taxation Code section 744, and lists those assessees whose original Board-adopted value was revised upon appeal, the revised amount, and the counties impacted. It also includes those assessees whose original Board-adopted value was not adjusted on appeal.

If you have any questions about the report or would like to discuss any of these decisions in more detail, please telephone Ms. Adrienne Harris of the State-Assessed Properties Division at 1-916-274-3288.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:ah
Enclosures

2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 1 Alameda	County 2 Alpine
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		X
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00	X	
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

¹ Value includes penalty where applicable

EAU = Escaped Assessment Unitary

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 3 Amador	County 4 Butte
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 5 Calaveras	County 6 Colusa
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 7 ContraCosta	County 8 DelNorte
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00	X	
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00	X	
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 9 EIDorado	County 10 Fresno
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00	X	
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		X
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		X
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		X
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 11 Glenn	County 12 Humboldt
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
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16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 13 Imperial	County 14 Inyo
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00	X	
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 15 Kern	County 16 Kings
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00	X	
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00	X	X
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00	X	
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00	X	
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
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10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
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13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
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16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
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1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00	X	
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00	X	
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8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
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14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00	X	
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00	X	
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1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 23 Mendocino	County 24 Merced
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		X
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 25 Modoc	County 26 Mono
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		X
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 27 Monterey	County 28 Napa
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 29 Nevada	County 30 Orange
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00	X	
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		X
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		X
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		X
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 31 Placer	County 32 Plumas
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00	X	X
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 33 Riverside	County 34 Sacramento
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		X
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		X
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		X
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00	X	
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		X

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 35 SanBenito	County 36 SanBernardino
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		X
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		X
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 37 SanDiego	County 38 SanFrancisco
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00	X	
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00	X	
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00	X	
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 39 SanJoaquin	County 40 SanLuisObispo
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00	X	
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00	X	X
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00	X	
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00	X	
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 41 SanMateo	County 42 SantaBarbara
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		X
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 43 SantaClara	County 44 SantaCruz
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00	X	
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00	X	
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 45 Shasta	County 46 Sierra
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		X
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 47 Siskiyou	County 48 Solano
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		X
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		X
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		X
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 49 Sonoma	County 50 Stanislaus
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		X
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 51 Sutter	County 52 Tehama
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 53 Trinity	County 54 Tulare
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 55 Tuolumne	County 56 Ventura
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00		X
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00		
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		X
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00	X	X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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2016 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 57 Yolo	County 58 Yuba
1	SAU16-002	0163	Liberty Utilities (Calpeco Electric), LLC	\$167,200,000.00	\$137,500,000.00		
2	SAU16-008	0198	Lodi Gas Storage, LLC	\$124,200,000.00	\$122,800,000.00		
3	SAU16-016	0201	Frontier California Inc.	\$2,611,300,000.00	\$2,611,300,000.00	X	
4	SAU16-015	0402	CALNEV Pipe Line LLC	\$63,500,000.00	\$56,000,000.00		
5	SAU16-007	0407	Valero Refining Company - California	\$844,800.00	\$768,000.00		
6	SAU16-003	0429	Chevron USA, Inc.	\$94,800,000.00	\$89,900,000.00	X	
7	SAU16-006	0818	Central California Traction Company	\$9,075,000.00	\$9,075,000.00		
8	SAU16-012	1112	La Paloma Generating Company, LLC	\$168,800,000.00	\$136,100,000.00		
9	SAU16-013	1124	AltaGas San Joaquin Energy Inc. - Tracy	\$277,500,000.00	\$277,500,000.00		
10	SAU16-009	1152	Panoche Energy Center, LLC	\$272,900,000.00	\$265,400,000.00		
11	SAU16-017	2099	Smart City Networks LP	\$6,413,000.00	\$5,830,000.00		
12	EAU16-001	7636	Network Telephone Services, Inc.	\$1,820,950.00	\$1,677,950.00		
13	SAU16-005	7894	Ponderosa Cablevision	\$5,370,000.00	\$2,020,000.00		
14	SAU16-004	8063	Time Warner Cable Information Services (CA), LLC	\$110,700,000.00	\$107,800,000.00		
15	SAU16-014	8151	CVIN, LLC	\$76,100,000.00	\$74,400,000.00		X
16	SAU16-018	8159	X2 Telecom, LLC	\$3,883,000.00	\$3,530,000.00		
17	SAU16-001	8184	Digital Transportation Corp.	\$68,970.00	\$62,700.00		

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