BOE-571-A (P1) REV. 17 (05-13)

AGRICULTURAL PROPERTY STATEMENT FOR 2014

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2014)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 1, 2014.

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

LOCATION OF THE PROPERTY *(file a separate statement for each location)*	Parcel no. of this location *(if known)*	Tax Rate Area Assessor Only

PART I: GENERAL INFORMATION *[complete (a) through (i)]*

a. Enter type of farm or business:

b. Enter local telephone no. FAX no. E-Mail Address *(optional)*

c. Do you own the land at this location? ☐ Yes ☐ No
If **yes**, is the name on your deed recorded as shown on this statement? ☐ Yes ☐ No

d. When did you start business at this location?
DATE: _____

e. Enter location of general ledger and all related accounting records *(include zip code)*: _____

f. Enter name and telephone no. of authorized person to contact at location of accounting records: _____

g. During the period of January 1, 2013, through December 31, 2013:
(1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity?
☐ Yes ☐ No
(2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition?
☐ Yes ☐ No
(3) If YES to both questions (1) and (2), filer must submit form *BOE-100-B, Statement of Change in Control and Ownership of Legal Entities,* to the State Board of Equalization. See instructions for filing requirements.

h. Do you have:
(1) Registered or show horses? ☐ Yes ☐ No
(2) Racehorses? ☐ Yes ☐ No
*(If **yes** is checked, see instructions)*

i. Are there manufactured homes/mobilehomes located on the property?
☐ Yes ☐ No
If **yes**, indicate: number currently licensed _____
number not currently licensed _____

PART II: DECLARATION OF PROPERTY BELONGING TO YOU *(attach schedule for any adjustment to cost)*		**COST** *(omit cents)*	**ASSESSOR'S USE ONLY**
1. Supplies	*(from Schedule A)*		
2. Animals	*(from Schedule B)*		
3. Equipment	*(from Schedule C)*		
4. Movable farm equipment and harvesters	*(from Schedule D)*		
5. Bldgs., bldg. impr., and/or leasehold impr., land impr., land/land dev.	*(from Schedule E)*		
6. Equipment out on lease, rent, or conditional sale to others	*attach schedule*		
7. Construction in progress (CIP)	*attach schedule*		
8. Other			

PART III: TREES, VINES OR PERENNIALS *[see Instructions on page 6, Part III]*

9. Abbreviations: planted (P), removed (R), budded (B) or grafted (G)

PARCEL	CHECK ONE				DATE	NUMBER	SPECIES	VARIETY	SPACING	ACRES	INTER-PLANTED
	P	R	B	G							

PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

(SPECIFY TYPE BY CODE NUMBER)

Report conditional sales contracts that are not leases on Schedules C, D, or E

1. Leased equipment
2. Lease-purchase option equipment
3. Capitalized leased equipment
4. Animals
5. Other businesses
6. Tenants, renters, farm mgt. co., etc.
7. Government-owned property

Tax Obligation: A. Lessor B. Lessee

		YEAR OF ACQ.	YEAR OF MFG.	DESCRIPTION AND LEASE OR IDENTIFICATION NO.	COST TO PURCHASE NEW	ANNUAL RENT	ASSESSOR'S USE ONLY
9. Lessor's name Mailing address							
10. Lessor's name Mailing address							

DECLARATION BY ASSESSEE

Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2014.

OWNERSHIP TYPE (☑)	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶		DATE
Proprietorship ☐	NAME OF ASSESSEE OR AUTHORIZED AGENT* *(typed or printed)*		TITLE
Partnership ☐	NAME OF LEGAL ENTITY (other than DBA) *(typed or printed)*		FEDERAL EMPLOYER ID NO.
Corporation ☐	PREPARER'S NAME AND ADDRESS *(typed or printed)*	TELEPHONE NO. ( )	TITLE
Other _____ ☐			

** Agent: See page 8 for Declaration by Assessee instructions.*

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

SCHEDULE A — SUPPLIES on hand at 12:01 a.m., January 1, 2014 — Report the description, the quantity, and the cost of supplies such as fuel, oil, grease, fertilizer, insecticide, building and fencing material, repair parts, vaccines and other veterinary supplies, feed and seed *(see instructions)*, and other *(identify)*. *(Attach additional schedule if necessary.)*

DESCRIPTION	QUANTITY	COST	ASSESSOR'S USE ONLY
ENTER ON PART II, LINE 1	**TOTAL COST**		

SCHEDULE B — ANIMALS — Report the description and number (cost if known) of all taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. *(Attach additional schedule if necessary.)*

DESCRIPTION	NUMBER	COST IF KNOWN	
ENTER ON PART II, LINE 2	**TOTAL COST**		

SCHEDULE C — COST DETAIL: EQUIPMENT Do not include property reported in Part IV. Include expensed equipment and fully depreciated items. Include sales or use tax, freight, and installation costs. *Attach schedules as needed*. Lines 20, 33, and 34 "Prior" — report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	A FIXED MACHINERY AND EQUIPMENT *(do not include licensed vehicles)*			B OFFICE FURNITURE AND EQUIPMENT			C OTHER EQUIPMENT *(describe)*			Calendar Year of Acq.	D PERSONAL COMPUTERS		
		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY	
11	**2013**										**2013**			
12	**2012**										**2012**			
13	**2011**										**2011**			
14	**2010**										**2010**			
15	**2009**										**2009**			
16	**2008**										**2008**			
17	**2007**										**2007**			
18	**2006**										**2006**			
19	**2005**										**2005**			
20	**2004**										**Prior**			
21	**2003**										**Total**			
22	**2002**											**E LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES**		
23	**2001**													
24	**2000**											**COST**	**ASSESSOR'S USE ONLY**	
25	**1999**										**2013**			
26	**1998**										**2012**			
27	**1997**										**2011**			
28	**1996**										**2010**			
29	**1995**										**2009**			
30	**1994**										**2008**			
31	**1993**										**2007**			
32	**1992**										**2006**			
33	**Prior**										**2005**			
34	**Total**										**Prior**			
35											**Total**			
36	Add TOTALS on lines 21, 34, 35, and any additional schedules. *(enter here and on page 1, Part II, Line 3)*							$						

SCHEDULE D — MOVABLE FARM EQUIPMENT AND HARVESTERS — Include expensed equipment and fully depreciated items. Include sales or use tax, and freight. *Attach schedules as needed*. Line 58 "Prior" — report detail by year(s) of acquisition on a separate schedule. Do not include licensed vehicles. **Do not include property reported in Part IV.**

LINE NO	Calendar Year of Acq.	MOVABLE EQUIPMENT		HARVESTERS		ASSESSOR'S USE ONLY	
		A PURCHASED NEW	B PURCHASED USED	C PURCHASED NEW	D PURCHASED USED		
		COST	COST	COST	COST		
36	**2013**						
37	**2012**						
38	**2011**						
39	**2010**						
40	**2009**						
41	**2008**						
42	**2007**						
43	**2006**						
44	**2005**						
45	**2004**						
46	**2003**						
47	**2002**						
48	**2001**						
49	**2000**						
50	**1999**						
51	**1998**						
52	**1997**						
53	**1996**						
54	**1995**						
55	**1994**						
56	**1993**						
57	**1992**						
58	**Prior**						
59	**Total**						
60							
61	Add TOTALS from Columns A-D and any additional schedules. *(enter here and on page 1, Part II, Line 4)*			$			

REMARKS:

SCHEDULE E — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

Attach schedules as needed. Line 84 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS						C LAND IMPROVEMENTS *(e.g., blacktop, curbs, fences)*			D LAND AND LAND DEVELOPMENT *(e.g., fill, grading)*		
		A STRUCTURE ITEMS ONLY *(see Instructions)*			B FIXTURES ONLY *(see Instructions)*								
		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	
62	**2013**												
63	**2012**												
64	**2011**												
65	**2010**												
66	**2009**												
67	**2008**												
68	**2007**												
69	**2006**												
70	**2005**												
71	**2004**												
72	**2003**												
73	**2002**												
74	**2001**												
75	**2000**												
76	**1999**												
77	**1998**												
78	**1997**												
79	**1996**												
80	**1995**												
81	**1994**												
82	**1993**												
83	**1992**												
84	**Prior**												
85	**Total**												
86	Add TOTALS on line 85 and any additional schedules. *(enter here and on page 1, Part II, Line 5)*										$		

REAL PROPERTY ALTERATIONS *(see instructions)*

87. Improvements added or removed (structures, pumps, pipe lines, etc.)

PARCEL	DESCRIPTION	MONTH & YEAR ADDED	MONTH & YEAR REMOVED	COST *(omit cents)*	ASSESSOR'S USE ONLY

88. Changes in the land surface (leveling, ripping, drainage, well drilling, etc.)

PARCEL	DESCRIPTION	MONTH & YEAR	ACRES		

OFFICIAL REQUEST

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable agricultural property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any county whose aggregate cost is $100,000 or more for any assessment year, you **must** file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions, the attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-A.

THIS STATEMENT IS SUBJECT TO AUDIT.	**THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.**	**IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.**

INSTRUCTIONS

(complete the statement as follows)

NAME AND MAILING ADDRESS

If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **LEGAL ENTITIES: PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner; **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

LOCATION OF THE PROPERTY

Enter the complete street address or location. If preprinted, make necessary corrections. Enter the Assessor's Parcel No. if known. Request additional forms if you have agricultural personal property or fixtures at other locations. A listing may be attached to a single property statement for your equipment leased or rented to others, when any such properties are situated at many locations within this county.

PART I: GENERAL INFORMATION

Complete items (a) through (i).

OWNERSHIP OF LAND — (c). Check either the "Yes" or the "No" box to indicate whether you own the land at the LOCATION OF THE PROPERTY shown on this statement. If **yes** is checked, verify the official RECORDED NAME on your DEED. If it agrees with the name shown on this statement, check the second "Yes" box. If it does **not** agree, check the second "No" box.

PROPERTY TRANSFER — (g).
Real Property – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.

Controlling Interest – When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

Forms, Filing Requirements & Penalty Information – Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at *www.boe.ca.gov* to obtain form BOE-100-B, applicable filing requirements, and penalty information.

REGISTERED OR SHOW HORSES — (h-1). If **yes** is checked, obtain BOE-571-F2, *Registered and Show Horses Other than Racehorses*, from the Assessor and file with this return.

RACEHORSES — (h-2). If **yes** is checked, obtain BOE-571-J, *Annual Racehorse Tax Return*, from the Assessor and file as required.

MANUFACTURED HOMES (MOBILEHOMES) — (i). A manufactured home (mobilehome) is a transportable structure designed to be occupied as a residence, and it is **either** more than 40 feet long **or** more than 8 feet wide. Report the number of manufactured homes (mobilehomes) on this property which are **currently** licensed (license is **not** delinquent or expired) and the number of manufactured homes (mobilehomes) which are not licensed or for which the license is delinquent or expired. Do not report "travel trailers" which are not more than 40 feet long or more than 8 feet wide.

PART II: DECLARATION OF PROPERTY BELONGING TO YOU

Report descriptions and quantities or book cost (100 percent of actual cost) where requested on the form. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. Do not include finance charges for purchased equipment.

LINE 1. SUPPLIES

Enter the total cost from Schedule A.

LINE 2. ANIMALS

Complete Schedule B if applicable and enter the total cost if known.

LINE 3. EQUIPMENT

Enter the total cost from Schedule C.

LINE 4. MOVABLE FARM EQUIPMENT AND HARVESTERS

Enter the total cost from Schedule D.

LINE 5. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

Enter the total cost from Schedule E.

LINE 6. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS

Report cost on line 6 and attach schedules showing the following (equipment actually out on lease or rent, equipment out on a conditional sale agreement and equipment held for lease or rent which you have used or intend to use must be reported). Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

Equipment out on lease, rent, or conditional sale. (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and monthly rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the lessor's exemption claim is filed by February 15. Obtain BOE-263, *Lessors' Exemption Claim*, from the Assessor. Also include equipment on your premises held for lease or rent **which you have used or intend to use.** Report your cost and your selling price by year of acquisition.

LINE 7. CONSTRUCTION IN PROGRESS. If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on PART II, line 7.

LINE 8. OTHER

Describe and report the cost of tangible property that is not reported elsewhere on this form.

PART III: TREES, VINES, OR PERENNIALS

Trees, vines, or perennials, planted, removed, budded or grafted. List and indicate additions or removals during the twelve months preceding January 1. For additions, list the date planted, number, species, variety, spacing, number of acres planted, and whether "planted" (all new planting or replanting) or "interplant" (new planting intermixed with existing plantings). Enter the cost of the additions. For removals, describe and list the date of planting, if known. If budded or grafted, provide dates and cost. Indicate the action taken in the heading area of the cost column.

Part IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

Enter the name and mailing address of the owner. Read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. **Leased Equipment.** Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedules C, D, or E.
2. **Lease-Purchase Option Equipment.** Report here all equipment acquired on lease-purchase option on which the **final payment remains to be made.** Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedules C, D, or E.

3. **Capitalized Leased Equipment.** Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). Do not include in Schedules C, D, or E unless final payment has been made.

4. **Animals.** Report all taxable animals, such as those used in riding stables, pack station operations, or rodeos, stallions or broodmares held for breeding, and registered or show horses on your premises which belong to others. Enter Code Number "4" in the Code Number Column. Describe the type of animals (use a second line on this schedule or attach a schedule). If you board racehorses, report the horses on BOE-571-J1, *Annual Report of Boarded Racehorses*.

5. **Other Businesses.** Report other businesses on your premises.

6. **Tenants, Renters, Farm Management Co., etc.** Report the names and addresses of persons renting or managing your property. Enter Code Number "6" in the Code Number Column.

7. **Government-Owned Property.** If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

SCHEDULE A — SUPPLIES ON HAND

Report the description, the quantity and the cost of supplies on hand. Use the open lines of the schedule or attach a schedule showing the type and cost of the item.

(1) FEED — Report all feed held for use by taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding, showing tons if grown and if purchased, the amount on hand and cost per unit.

(2) SEED — Report the cost (or type and weight) of seed held for feed crops which are intended for your own use. **Do not** report seed held for sale or for the production of crops intended for sale.

SCHEDULE B — ANIMALS

Report the description and number (cost if known) of all taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. (Do not report animals involved in the production of food and fiber, such as dairy cattle and bulls, beef cattle and bulls, draft animals, swine, sheep and poultry and animals held for sale or lease.) If you have animals on your premises which you do not own, report ownership and description in Part IV, *Declaration of Property Belonging to Others.* Complete question "h" in Part I if you have racehorses, registered or show horses. **Do not** report such animals on this schedule.

SCHEDULE C — COST DETAIL: EQUIPMENT

Do not include property already reported in Part IV.

LINES 11-35. Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in Part IV). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment actually removed from the site. The cost of equipment retired but not removed from the site must be reported. Segregate and report on line 6, Part II the cost of equipment out on lease or rent.

Column A. Include items such as bulk feed tanks, milk barn equipment, feeders, cages, egg washing and grading machines, hulling equipment, wind machines, etc. **Do not include** pumps, pumphouses or permanent irrigation lines; these are improvements to be reported on Schedule E, which involve land surface changes that have occurred during the twelve months preceding January 1.

The reported costs should include the cost of machinery or equipment including excise, sales, or use taxes, freight and installation charges. (Note: A charge for self-construction/labor should be imputed when such is the case, e.g., if you would have paid $500 to have a pump installed but performed the labor yourself, the value of that labor must be included in the value/cost of such machinery and equipment.)

Column B. Enter the total original installed cost by calendar year of acquisition. Include freight-in excise taxes, sales or use taxes, and installation costs. Include fully depreciated office equipment but **do not** include items that were traded, retired, transferred, sold, or junked and removed physically from the premises. If office equipment is located elsewhere in the county, attach a similar schedule and identify the location. **All office equipment must be reported on this statement.**

Column C. Describe other equipment not reported in Columns A, B, or D.

Column D, E. Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column A. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported in column D; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported in column E. Personal computers include the following: Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners, Workstations. Local Area Network Equipment includes the following: External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers, Switches. LAN Components include, but are not limited to, the following: Network Disk & Tape Drives, Network Fan Trays, Network Memory, Network Portable Storage Devices, Network Power Supply, Network Adaptors, Network

Interface Cards, Network Processors.

If necessary, asset titles in Schedule C may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

LINES 20, 33 and 34. For "prior" years acquisition, you must attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions on lines 20, 33 and 34.

LINE 36. Add totals on lines 21, Column D; line 35, Column E; line 34, Columns A, B, C; and any additional schedules. Enter the same figure on Part II, line 3 that you entered in the box.

SCHEDULE D — MOVABLE FARM EQUIPMENT AND HARVESTERS

Include items such as tractors, harvesters, plows, tools, hive boxes, bunkhouse furnishings (owned by the farmer), portable wind machines, temporary pipes and sprinklers that are above ground (not permanent), heaters, smudge pots, pallets, bins, shakers, saddles, bridles, etc.

Equipment out on lease should not be included here; report such equipment, per instructions, on line 6. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in Part IV). If you own machinery and equipment at another location in this county and you did not receive a form for reporting equipment at that location, or if your equipment is temporarily outside the county, attach a schedule to this statement showing the location of the equipment and provide the information requested in this schedule. Report all machinery and equipment, whether fully depreciated or not, including implements of husbandry, special mobile equipment (SE Plates), and other vehicles exempt from licensing and registration under Division 16 of the Vehicle Code. Do not include licensed vehicles designed primarily for the transportation of persons or property on a highway.

The reported cost should include excise taxes, sales or use taxes, freight charges, and installation costs. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was entered on your books and records. Include expenses incurred immediately after purchase to bring a machine up to operable condition. As mentioned in Schedule C, the value of self-construction must be included.

SCHEDULE E — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND AND LAND DEVELOPMENT

LINES 62-86. Report by calendar year of acquisition the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on January 1. Include finance charges for buildings or improvements which have been constructed for an enterprise's own use. If no finance charges were incurred because funding was supplied by the owner, then indicate so in the remarks. In the appropriate column enter costs, including cost of fully depreciated items, by the calendar year of acquisition and total each column. Do not include items that are reported in Schedule C. With respect to Columns A and B, segregate the buildings and building or leasehold improvements into the two requested categories (items which have dual function will be classified according to their primary function).

If you had any additions or disposals reported in Columns A, B, C, or D during the period of January 1, 2013 through December 31, 2013, complete the schedules at lines 87-88 showing the month and year and description of each addition and disposal.

(87) IMPROVEMENTS ADDED OR REMOVED. List and describe additions or alterations made during the twelve months preceding January 1 to buildings, structures, pumps, permanent pipelines or other items attached to the land. Enter the cost of any such changes. List and describe any removals giving the year of acquisition and original cost, if known. Enter the month and year the addition, alteration, or removal was completed. If not completed on January 1, enter "CIP" (construction in progress).

(88) CHANGES TO THE LAND SURFACE. Describe any changes made during the twelve months preceding January 1 in the surface of the land, such as leveling, ripping, drainage, well drilling, etc. Enter the cost of such changes, and acres changed. Enter the month and year the changes were completed. If not completed on January 1, enter "CIP" (construction in progress).

DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company** (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.