

**CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER BETWEEN PARENT AND CHILD**

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

A. PROPERTY

ASSESSOR'S PARCEL NUMBER		
PROPERTY ADDRESS	CITY	
RECORDER'S DOCUMENT NUMBER	DATE OF PURCHASE OR TRANSFER	
PROBATE NUMBER (if applicable)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (additional transferors please complete "C" on the reverse)

1. Print full name(s) of transferor(s) _____
2. Social security number(s) _____
3. Family relationship(s) to transferee(s) _____
If adopted, age at time of adoption _____
4. Was this property the transferor's principal residence? Yes No
If **yes**, please check which of the following exemptions was granted or was eligible to be granted on this property:
 Homeowners' Exemption Disabled Veterans' Exemption
5. Have there been other transfers that qualified for this exclusion? Yes No
If **yes**, please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.)
6. Was only a partial interest in the property transferred? Yes No If **yes**, percentage transferred _____ %
7. Was this property owned in joint tenancy? Yes No
8. If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

(Please complete applicable information on reverse side.)

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____

2. Family relationship(s) to transferor(s) _____

If adopted, age at time of adoption _____

If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (*registered means registered with the California Secretary of State*) with stepparent on the date of purchase or transfer? Yes No

If **no**, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership

If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No

If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership with the daughter or son on the date of purchase or transfer? Yes No

If **no**, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership

If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No

3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP		EMAIL ADDRESS

Note: The Assessor may contact you for additional information.

B. ADDITIONAL TRANSFEROR(S)/SELLER(S) (continued)

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

C. ADDITIONAL TRANSFEREE(S)/BUYER(S) (continued)

NAME	RELATIONSHIP

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD
Revenue and Taxation Code, Section 63.1

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend the claim with any revised information. **Please note:**

1. This exclusion only applies to transfers that occur on or after November 6, 1986;
2. In order to qualify, the real property must be transferred from parents to their children or children to their parents;
3. If you do not complete and return this form, it may result in this property being reassessed.
4. California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
 - The principal residence between parents and children, and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children.

NOTE: Effective January 1, 2009, Revenue and Taxation Code Section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the county assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

A. PROPERTY

ASSESSOR'S PARCEL NUMBER	PROPERTY ADDRESS
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER
DATE OF DEATH OF GRANDPARENT (if applicable)	PROBATE NUMBER (if applicable)

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)

1. Print full name(s) of transferor(s) _____

2. Was this property the principal residence of the transferor? Yes No
 If **yes**, please check which one of the following exemptions was granted or was eligible to be granted on this property:
 Homeowners' Exemption Disabled Veterans' Exemption
3. Was real property other than the principal residence of the transferor transferred? Yes No
4. Was only a partial interest in the property transferred? Yes No If yes, percentage transferred _____%.
5. Did you own this property as a joint tenant? Yes No
6. **If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.**
7. Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandparent (or their legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____
 Family relationship(s) to transferor(s) _____
 If adopted, age at time of adoption _____ Adopted by whom? _____

2. Parent: Name of direct descendent of grandparent (son or daughter) _____
 Date of death of direct descendent _____

(Direct descendent must be deceased in order to qualify for this exclusion. Please provide death certificate.)

Social security number of direct descendent: _____

a. Was deceased parent married or in a registered domestic partnership (*registered means registered with the California Secretary of State*) as of the date of death? Yes No

b. Is the spouse or registered domestic partner of the deceased parent a (*check one*):
 Parent of the grandchild (*go to question c*).
 Stepparent of the grandchild (*a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased*) (*go to question 3*).

c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer?
 Yes No

If **yes**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/partnership registration: _____ (*Please provide marriage or partnership certificate.*)

If **no**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ (*Please provide death certificate.*)

3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.)
 Yes No

If yes: County: _____ Assessor's Parcel Number: _____

4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.) Yes No

If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transfer, names of all transferees, and the family relationship).

Note: The Assessor may require additional legal documentation to support the above answers.

ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)	
NAME	RELATIONSHIP

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandchild (or their legal representative) of the transferors listed in Section B. I certify that all my parents who qualify as children of my transferor grandparents are deceased as of the date of transfer or purchase, and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	EMAIL ADDRESS

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD

Revenue and Taxation Code, Section 63.1

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend that claim with any revised information.

1. This exclusion only applies to transfers that occur on or after March 27, 1996;
2. In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, for transfers that occur on or after January 1, 2006, a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased.
3. In order to qualify, the real property must be transferred from grandparents to their grandchildren;
4. If you do not complete and return this form, it may result in this property being reassessed.
5. California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
 - The principal residence between parents and children and certain grandparent and grandchild transfers (see above); and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children and certain grandparents and grandchild transfers (see above).

NOTE: Effective January 1, 2009, Revenue and Taxation Code Section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the county assessor due to the failure of an eligible transferee to file a claim for the grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

CLAIM OF PERSON(S) AT LEAST 55 YEARS OF AGE FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT DWELLING

(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

A. REPLACEMENT DWELLING

ASSESSOR'S PARCEL NUMBER	RECORDER'S DOCUMENT NUMBER
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION \$
PROPERTY ADDRESS (street, city, county)	

Is the new construction described performed on a replacement dwelling which has already been granted the benefit under section 69.5 within the past two years? Yes No If **yes**, what was the date of your original claim? _____

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER	
DATE OF SALE	SALE PRICE \$
PROPERTY ADDRESS (street, city, county)	

Was this property your principal place of residence? Yes No

Did this property transfer to your parent(s), child(ren) or grandchild(ren)? Yes No

Note: When applicable, if the property is located in a different county from that of the replacement property, **you must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of sale.** Also, was there any new construction to this property since the last tax bill(s) and before the date of sale? Yes No

If **yes**, please explain: _____

Was this property substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state? Yes No If **yes**, what was the date of the misfortune or calamity? _____

C. CLAIMANT INFORMATION (please print)

NAME OF CLAIMANT (provide copy of valid identification with date of birth)	SOCIAL SECURITY NUMBER	DATE OF BIRTH	AT LEAST AGE 55? <input type="checkbox"/> Yes <input type="checkbox"/> No
NAME OF SPOUSE (provide if the spouse is a record owner of the replacement dwelling)	SOCIAL SECURITY NUMBER	DATE OF BIRTH	AT LEAST AGE 55? <input type="checkbox"/> Yes <input type="checkbox"/> No

Have either you or your spouse previously been granted relief under section 69.5 because of disability? Yes No

CERTIFICATION

I/we certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I/we occupy the replacement dwelling described above as my/our principal place of residence; (2) as a claimant I/we were at least 55 years of age at the time of the sale of our original residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

SIGNATURE OF CLAIMANT ▶	DATE
SIGNATURE OF SPOUSE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	EMAIL ADDRESS

If there are not enough spaces above for additional claimant(s) information, please use the above format on a separate sheet of paper and attach. If you have any questions about this form, please contact the Assessor's Office.

Note: Unless you become disabled at a later date, this may be a one-time only exclusion.
All information provided on this form is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.
THIS CLAIM IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows any person who is at least 55 years of age (at the time of sale of original/former property) who resides in a property eligible for the Homeowners' Exemption (place of residence) or currently receiving the Disabled Veterans' Exemption to transfer the base year value of the original property to a replacement dwelling of equal or lesser value within the same county. For purposes of this exclusion, *original property* and *replacement dwelling* mean a building, structure, or other shelter constituting a place of abode which is owned and occupied by a claimant as his or her principal place of residence, and land eligible for the Homeowners' Exemption. If an original property is a multi-unit dwelling, each unit shall be considered a separate original property.

In addition, to qualify for transfer of a base year value to a replacement dwelling all the following requirements must be met: (1) the replacement dwelling must be purchased or newly constructed within two years of the sale of the original property; (2) the original property must be subject to reappraisal at its current fair market value in accordance with sections 110.1 or 5803 of the Revenue and Taxation Code or must receive a transferred base year value as determined in accordance with sections 69, 69.3 or 69.5 of the Revenue and Taxation Code, because the property qualifies as a replacement residence; and (3) a claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim. If you sold the original property to your parent, child, or grandchild and that person filed a claim for the parent-child or grandparent-grandchild change in ownership exclusion, then you may not transfer your base year value under section 69.5.

In general, *equal or lesser value* means that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed **100 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased **before** an original property is sold; **105 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased within one year **after** the sale of the original property; **110 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within the **second year after** the sale of the original property.

If the original property was substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state, the fair market value of the property immediately preceding the damage or destruction is used for purposes of the equal or lesser value test. A property is "substantially damaged or destroyed" if either land or improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the misfortune or calamity.

If you are filing a claim for **additional treatment** under section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original property; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement dwelling at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

The disclosure of social security numbers by all claimants of a replacement dwelling is mandatory as required by Revenue and Taxation Code section 69.5. [See Title 42 United State Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] The numbers are used by the Assessor to verify the eligibility of persons claiming this exclusion and by the state to prevent multiple claims in different counties. This claim is not subject to public inspection.

If you feel you qualify for this exclusion, you must provide evidence that you are at least 55 years old and declare under penalty of perjury (see reverse) that you are at least 55, and complete the reverse side of this form. Generally, claimants will be granted property tax relief under section 69.5 of the Revenue and Taxation Code only once. However, the Legislature created an exception to this one-time-only clause. If a person becomes disabled **after** receiving the property tax relief for age, the person may transfer the base year value a second time because of the disability. A separate form for disability must be filed. Contact the Assessor.

If your claim is approved, the base year value will be transferred to the replacement dwelling as of the **latest** qualifying event — the sale of the original property, the purchase of the replacement dwelling, or the completion of construction of the replacement dwelling. This means that if you purchase or construct your replacement dwelling **first** and sell your original property **second**, you will be responsible for the increased taxes on your replacement dwelling until your original property is sold.

Please Note: Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed an authorizing ordinance. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

(Please complete applicable information on reverse side.)

**DISABLED PERSONS CLAIM FOR TRANSFER
OF BASE YEAR VALUE TO REPLACEMENT DWELLING
(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)**

Include form BOE-62-A, *Certificate of Disability*, when filing this form.

You may also qualify for exclusion from reassessment for new construction which makes an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Contact your Assessor's office for further information and a copy of BOE-63, *Disabled Persons Claim for Exclusion of New Construction*.

A. REPLACEMENT DWELLING

ASSESSOR'S PARCEL NUMBER	RECORDER'S DOCUMENT NUMBER
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION \$
PROPERTY ADDRESS (<i>street, city, county</i>)	

Is the new construction described above the result of new construction performed on a replacement dwelling which has already been granted the benefit under section 69.5 within the past two years? Yes No If **yes**, what was the date of your original claim? _____

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER	
DATE OF SALE	SALE PRICE \$
PROPERTY ADDRESS (<i>street, city, county</i>)	

Was this property your principal place of residence? Yes No

Did this property transfer to your parent(s), child(ren) or grandchild(ren)? Yes No

Note: When applicable, if the property is located in a different county from that of the replacement property, **you must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of sale.** Also, was there any new construction to this property since the last tax bill(s) and before the date of sale? Yes No

If **yes**, please explain: _____

Was this property substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state? Yes No If **yes**, what was the date of the misfortune or calamity? _____

C. CLAIMANT INFORMATION (*please print*)

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER
NAME OF SPOUSE (<i>provide if the spouse is a record owner of the replacement dwelling</i>)	SOCIAL SECURITY NUMBER

Have either you or your spouse previously been granted relief under section 69.5 because of age? Yes No
If **yes**, what is the initial date of disability as determined by a physician? _____

CERTIFICATION

I/we certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I/we occupy the replacement dwelling described above as my/our principal place of residence; and (2) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

SIGNATURE OF CLAIMANT	DATE
SIGNATURE OF SPOUSE	DATE
HOME PHONE NUMBER ()	DAYTIME PHONE NUMBER ()
MAILING ADDRESS	EMAIL ADDRESS

If there are not enough spaces above for additional claimant(s) information, please use the above format on a separate sheet of paper and attach. If you have any questions about this form, please contact the Assessor's Office.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows any person who is severely and permanently disabled, as defined below, (at the time of sale of original/former residence) and who resides in a property eligible for the homeowners' exemption (place of residence) or currently receiving the disabled veterans' exemption to transfer the base year value of the principal residence to a replacement dwelling of equal or lesser value within the same county. In addition, to qualify for transfer of a base year value to a replacement dwelling all the following requirements must be met: (1) The replacement dwelling must have been acquired or newly constructed on or after June 6, 1990 (except transfers between counties — see below); (2) the replacement dwelling must be purchased or newly constructed within two years of the sale of the original (former) residence; (3) the original property must be subject to reappraisal at its current fair market value in accordance with section 110.1 or 5803 of the Revenue and Taxation Code or must receive a transferred base year value as determined in accordance with sections 69, 69.3 or 69.5 of the Revenue and Taxation Code, because the property qualifies as a replacement residence; and (4) a claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim. If you sold the original property to your parent, child, or grandchild and that person filed a claim for the parent-child or grandparent-grandchild change in ownership exclusion, then you may not transfer your base year value under section 69.5.

If you are filing a claim for **additional treatment** under section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the form. You may be eligible if the new construction is completed within two years of the date of sale of the original property; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement dwelling at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

In general, *equal or lesser value* of a replacement dwelling has been defined as: **100 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased **before** an original property is sold; **105 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within one year **after** the sale of the original property; **110 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within the **second year after** the sale of the original property.

If the original property was substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state, the fair market value of the property immediately preceding the damage or destruction is used for purposes of the equal or lesser value test. A property is "substantially damaged or destroyed" if either land or improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the misfortune or calamity.

If you feel you qualify for this exclusion, you must provide certification, signed by a licensed physician or surgeon of the appropriate specialty, that you are severely and permanently disabled and complete the reverse side of this form. You must also provide either of the following:

- Certification (form BOE-62-A), signed by a licensed physician or surgeon of appropriate specialty, stating the specific reasons that the disability necessitates the move to a replacement property and that the replacement dwelling meets the disability-related requirements, including any locational requirements. In lieu of such a certification, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move to the replacement dwelling is to satisfy identified disability-related requirements, or
- Evidence substantiating that the primary purpose of the move to the replacement dwelling is to alleviate financial burdens caused by the disability. Alternatively, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move is to alleviate the financial burdens caused by the disability.

Revenue and Taxation Code section 74.3(b) defines a severely and permanently disabled person as ". . . any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activity of that person, and that has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs."

The disclosure of social security numbers by all claimants of a replacement dwelling is mandatory as required by Revenue and Taxation Code section 69.5 [see Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] The numbers are used by the Assessor to verify the eligibility of persons claiming this exclusion and by the state to prevent multiple claims in different counties. This claim is not subject to public inspection.

Generally, claimants will be granted property tax relief under section 69.5 of the Revenue and Taxation Code only once. However, the Legislature created an exception to this one-time-only clause. If a person becomes disabled **after** receiving the property tax relief for age, the person may transfer the base year value a second time because of the disability.

Please Note: Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed an authorizing ordinance. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

(Please complete applicable information on page 1.)

**WELFARE EXEMPTION/SECTION 231
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE**

NAME AND MAILING ADDRESS
(make corrections as necessary)

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APN(S)

LOCATION OF PROPERTY *(if other than mailing address)*

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Dear Claimant:

California law provides that if you are granted a Welfare Exemption and own property, exempted under section 214.15 or section 231 of the Revenue and Taxation Code, you will not be required to reapply for the Welfare Exemption in any subsequent year in which there has been no transfer of, or other change in title to, the exempted property and the property is used exclusively for construction of residences (section 214.15) or the property is used exclusively by a governmental entity for its interest and benefit (section 231). Under such one-time filing provisions, the Welfare Exemption will remain in effect until the property is sold or all or part of the property is used for activities that are outside the scope of the Welfare Exemption and section 214.15 or section 231 of the Revenue and Taxation Code. You should notify the Assessor on or before February 15 if, on or before the preceding lien date, you became ineligible for the exemption or if, on or before that lien date, you no longer owned the property or otherwise failed to meet all requirements for the exemption.

Your organization was allowed the Welfare Exemption for 2016 on all or a portion of its property. If, as of January 1, 2017, you still own the property and the activities conducted on the property **have not changed** since January 1, 2016, answer the question on the card "yes" and sign and return the card to the Assessor. The Assessor will continue the exemption. If you do not return the card, it may result in an onsite inspection to verify that the property is being used for exempt activities.

If, as of January 1, 2017, you no longer owned the property or activities other than those described in section 214.15 or section 231 were taking place on the property, answer the question on the card "no" and sign and return the card to the Assessor by June 30, 2017, so that the Assessor can modify or terminate the exemption. If you do not notify the Assessor when the property is no longer eligible for the exemption, it will result in an escape assessment plus interest, and may result in a penalty of up to \$250.

2017 CLAIM FOR DISABLED VETERANS' PROPERTY TAX EXEMPTION

Filing deadlines vary depending upon the event which a claimant is filing. Please see instructions on page 3 for filing deadlines.

CLAIMANT NAME AND MAILING ADDRESS <i>(Make necessary corrections to the printed name and mailing address)</i> 	FOR ASSESSOR'S USE ONLY DATE RECEIVED _____ APPROVED <input type="checkbox"/> DENIED <input type="checkbox"/> REASON FOR DENIAL _____ _____
ASSESSOR'S PARCEL NUMBER	
CLAIMANT'S NAME	SOCIAL SECURITY NUMBER
SPOUSE'S NAME	SOCIAL SECURITY NUMBER
STREET ADDRESS OF DWELLING (IF DIFFERENT FROM MAILING ADDRESS)	CITY
ZIP CODE	
IF THE CLAIMANT IS AN UNMARRIED SURVIVING SPOUSE, ENTER THE NAME OF THE VETERAN AS SHOWN ON THE DISCHARGE DOCUMENTS	SOCIAL SECURITY NUMBER

Article XIII of the California Constitution, section 4(a), and Revenue and Taxation Code section 205.5 provide an exemption for property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. There are two exemption levels - a basic exemption and one for low-income household claimants, both of which are adjusted annually for inflation*. The exemption does not apply to direct levies or special taxes. Once granted, the Basic Exemption remains in effect without annual filing until terminated. Annual filing is required for any year in which a Low-Income Exemption is claimed. Please refer to the attached schedule for the current amount and household income limits.

Totally disabled means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

The Disabled Veterans' Property Tax Exemption is also available to the unmarried surviving spouse of a veteran who, as a result of service-connected injury or disease: 1) died either while on active duty in the military service or after being honorably discharged and 2) served either in time of war or in time of peace in a campaign or expedition for which a medal has been issued by Congress. This law provides that the Veterans Administration shall determine whether an injury or disease is service-connected.

The Disabled Veterans' Property Tax Exemption provides for the cancellation or refund of taxes paid 1) when property becomes eligible after the lien date (new acquisition or occupancy of a previously owned property) or 2) upon a veteran's disability rating or death. This further provides for the termination of the exemption on the date of sale or transfer of a property to a third party who is not eligible for the exemption or on the date a person previously eligible for the exemption becomes ineligible.

** As provided by Revenue and Taxation Code section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor tied to the California Consumer Price Index.*

STATEMENTS

This claim form may be used to file for the Disabled Veterans' Exemption for the regular assessment roll and the supplemental assessment roll. Separate claims are required for each fiscal year when filing the Low-Income Exemption. Please carefully read the information and instructions before answering the questions listed below. If you received the Disabled Veterans' Exemption last year and are filing this form solely to claim the Low-Income Exemption, check here and proceed directly to item 4.

1. a. When did you acquire this property? _____
(month/day/year)
- b. Date you occupied or intend to occupy this property as your principal residence: _____
(month/day/year)
- c. Have you claimed the Disabled Veterans' Exemption on your previous residence? Yes No
If **yes**, see Question 1d below.
- d. Has that home been sold or transferred? Yes No What is the address of that home, including the city and county where the home is located?
Address: _____
City: _____ County: _____
2. a. **Effective** date of **100%** disability or **unemployability** rating from the USDVA*? _____
- b. Date **received** **100%** disability or **unemployability** rating from the USDVA*? _____
*United States Department of Veterans Affairs
3. The basis for this claim is (please check the appropriate boxes):
- a. Blind in both eyes (*blind* means having a visual acuity of 5/200 or less, or concentric contraction of the visual field to 5 degrees or less; proof is attached);
- b. Disabled because of loss of use of 2 or more limbs (*loss of the use of a limb* means that the limb has been amputated, or its use has been lost by reason of ankylosis, progressive muscular dystrophies, or paralysis; proof is attached);
- c. Totally disabled as a result of a service-connected injury or disease (*totally disabled* means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation; proof is attached);
- d. Unmarried surviving spouse of a deceased veteran who during his or her lifetime qualified for this exemption or who would have qualified for this exemption under the laws effective on January 1, 1977 (January 1, 1979, for disease) except that the veteran died prior to January 1, 1977 (January 1, 1979, for disease). Disability: blindness; loss of use of two or more limbs; total disability because of injury; or total disability because of disease (*check applicable box*; proof of disability, copy of marriage license, and copy of death certificate must be submitted to the Assessor).
My spouse died on: _____
(month/day/year)
- e. Unmarried surviving spouse of a person who, as a result of service-connected injury or disease, died while on active duty in the military service or after being honorably discharged (copy of marriage license, proof that the cause of death was service-connected, dates of service, and copy of death certificate or report of casualty must be submitted to the Assessor).
My spouse died on: _____
(month/day/year)
4. To be completed **only** by claimants for the **Low-Income** Exemption:

My yearly household income (see the instructions) for the prior calendar year was \$ _____. If the amount entered does not exceed the indexed low-income limit for the year you are claiming, the Low-Income Exemption shall apply. If you enter an amount greater than the limit, or you **do not enter an amount**, the Assessor will only allow the Basic Exemption. See attached schedule for income limits.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

DATE

TELEPHONE NO. (8 A.M. - 5 P.M.)

EMAIL ADDRESS

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GENERAL INFORMATION

There are a number of alternatives by which a Disabled Veterans' Property Tax Exemption may be granted:

Alternative 1: The exemption is available to an eligible owner or the veteran spouse of an owner of a dwelling that is occupied as the principal place of residence for the veteran as of: **a)** 12:01 a.m. January 1 each year; **b)** the date of the veteran's qualifying disability or compensation rating from the USDVA; **c)** the date residency is established at a property already owned by the qualifying claimant; or **d)** the date the veteran died as a result of a service connected injury or disease where the unmarried surviving spouse is the claimant.

Alternative 2: The exemption is available to an eligible owner or veteran spouse of the owner of a dwelling subject to supplemental assessment(s) resulting from a change in ownership or completion of new construction on or after January 1, provided:

- (a) The owner or the owner's veteran spouse occupies or intends to occupy the property as his or her principal place of residence within 90 days after the change in ownership or completion of construction, **and**
- (b) The property is **not** already receiving the Disabled Veterans' Exemption or another property tax exemption of greater value. If the property received an exemption of **lesser** value on the current roll, the difference in the amount between the two exemptions shall be applied to the supplemental assessment.
- (c) The owner does not own other property which is currently receiving the Disabled Veterans' Exemption.

Exemption under Alternative 2 will apply to the supplemental assessment(s), if any, and any remaining exemption amount may be applied toward the regular assessment.

Effective date: The Disabled Veteran's Exemption applies beginning on: 1) the effective date, as determined by the USDVA, of a disability rating that qualifies the claimant for the exemption, or 2) the date the claimant purchases and/or moves into a qualified property, or 3) the date of a qualified veteran's death where the unmarried surviving spouse is the claimant.

To obtain the exemption, the claimant must be an owner or co-owner, a veteran spouse of an owner, a purchaser named in a contract of sale, or a shareholder in a corporation where the rights of shareholding entitle the claimant to possession of a home owned by the corporation. The dwelling may be any place of residence subject to property tax; a single-family residence, a structure containing more than one dwelling unit, a condominium or unit in a cooperative housing project, a houseboat, a manufactured home (mobilehome), land you own on which you live in a state-licensed trailer or manufactured home (mobilehome), whether leased or owned, and the cabana for such a trailer or manufactured home (mobilehome). A dwelling does not qualify for the exemption if it is, or is intended to be, rented, vacant and unoccupied, or the vacation or secondary home of the claimant.

If the Disabled Veterans' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. You will be sent a notice on or shortly after January 1 each year to ascertain whether you have retained your eligibility. Section 279.5 of the Revenue and Taxation Code provides for a penalty of 25 percent of the escape assessment added for failure to notify the Assessor when the property is no longer eligible for the exemption. To avoid the penalty, you must notify the Assessor by the following June 30.

Once granted, the Basic Exemption remains in effect until terminated. Annual filing is required where the Low Income Exemption is claimed. Once terminated, a new claim form must be obtained from and filed with the Assessor to regain eligibility.

DEADLINES FOR TIMELY FILINGS

Alternative 1a: The full exemption is available to the Low-Income Exemption claimant if the filing is made by 5 p.m. on February 15 of each year. If a claim for the Low-Income exemption is filed after that time but by 5 p.m. on December 10, 90 percent of the exemption is available. For claims filed after that time, 85 percent of the exemption is available.

If a late filed claim is made for the Low-Income Exemption, subsequent to a timely filed claim for the Basic Exemption, a claimant shall qualify for 90 percent or 85 percent of the additional exemption amount, depending upon the filing date:
 (\$150,000 - \$100,000 = \$50,000 x 90% = \$45,000 additional exemption amount allowed.)

Alternatives 1b, 1c, and 1d: The full exemption is available, prorated to the date of eligibility, if the filing is made on or before January 1 of the year next following the year in which 1) the disability rating was received, or 2) residency is established on a property already owned by the claimant, or 3) the veteran died due to a service-connected injury or disease, or 90 days after any such event, whichever is later. Thereafter, if an appropriate application for exemption is filed, 85 percent of the exemption available shall be allowed, subject to a four-year statute of limitations.

Alternative 2: A full exemption (up to the amount of the supplemental assessment, if any) is available if the filing is made by 5 p.m. on the 30th day following the notice of supplemental assessment. Ninety percent of the exemption available shall be allowed, if a claim is filed after the 30th day following the date of the notice of supplemental assessment, but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent. Thereafter, if an appropriate claim is filed, 85 percent of the exemption shall be allowed subject to a four year statute of limitations. If no supplemental notice is received, the claim must be filed on or before the January 1 following the date in which the property was purchased.

INSTRUCTIONS

If your name is printed on the form, make sure that it is correct and complete. Change the printed address if it is incorrect. If you are the unmarried surviving spouse of a veteran, enter the veteran's name as shown on the discharge documents; if you are using your maiden name or a surname other than the deceased veteran's name, attach an explanation.

If there are no entries printed on the form when you receive it, enter your full name and mailing address, including your zip code.

LOCATION OF THE DWELLING. If the parcel number or the legal description of the property and the address of the dwelling are printed on the form, check to see that they are printed correctly and correct them if they are not. These entries identify the dwelling on which you claim the exemption.

If the dwelling has no street address, so state. Do not enter a post office box number for the address of the dwelling.

INSTRUCTIONS FOR STATEMENTS

Item 1. Please answer the applicable questions. The Assessor will allow the proper exemption(s).

Item 2. Please answer the applicable questions.

Item 3. A veteran must check one of the boxes (a), (b), or (c). An unmarried surviving spouse must check either box (d) or box (e); if box (d) is checked, the surviving spouse must also check the box indicating the disability of the deceased veteran. Proof of disability must be attached to the claim. If original documents are forwarded to the Assessor, the Assessor will make a copy and return the originals to you. The unmarried surviving spouse must include both a marriage license and proof of the deceased veteran's disability.

Item 4. If you are claiming the Low-Income Exemption, compute your household income as determined below and enter the net household income (*total of A less total of B*) on item 4 of the claim.

Household Income (section 20504)

Household income means all income received by all persons of a household while members of such household. Include only the income of persons who were members of the household during the calendar year prior to the year of this claim (if the claim is for 2012, the income would be for the calendar year 2011.)

The term *household* includes the claimant and all other persons, except bona fide renters, minors, or students.

A. Household income includes:

- (1) Wages, salaries, tips, and other employee compensation.
- (2) Social Security, including the amount deducted for Medi-Care premiums.
- (3) Railroad retirement.
- (4) Interest and dividends.
- (5) Pensions, annuities and disability retirement payments.
- (6) SSI/SSP (Supplemental Security Income/State Supplemental Plan), AB (Aid to the Blind), ATD (Aid to Totally Disabled), AFDC (Aid to Families with Dependent Children), and APSB (Aid to the Potentially Self-Supporting Blind).
- (7) Rental income (or loss).
- (8) Net income (or loss) from a business.
- (9) Income (or loss) from the sale of capital assets.
- (10) Life insurance proceeds that exceed expenses.
- (11) Veterans benefits received from the Veterans Administration.
- (12) Gifts and inheritances in excess of \$300, except between members of the household.
- (13) Unemployment insurance benefits.
- (14) Workers compensation for temporary disability (not for permanent disability).
- (15) Amounts contributed on behalf of the claimant to a tax sheltered or deferred compensation plan (also a deduction), see (c) below.
- (16) Sick leave payments.
- (17) Nontaxable gain from the sale of a residence.
- (18) Income received by all other household members while they lived in the claimant's home during the last calendar year except a minor, student, or renter.

B. Adjustments to Income

Section 17072 of the Revenue and Taxation Code provides for an *adjusted gross income*, which means, in the case of an individual, gross income minus the following deductions:

- (a) Forfeited interest penalty.
- (b) Alimony paid.
- (c) Individual retirement arrangement, Keogh (HR 10), Simplified Employee Plan (SEP), or SIMPLE plans.
- (d) Employee business expenses.
- (e) Moving expenses and deductions of expenses (already taken) for the production of income (or loss) reported in Items 7 (rental), 8 (business), and 9 (sale of capital assets) included in *income*.
- (f) Student loan interest.
- (g) Medical savings account.

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Basic Exemption	Low-Income Exemption	Low-Income Household Limit
2017	\$130,841	\$196,262	\$58,754
2016	\$127,510	\$191,266	\$57,258
2015	\$126,380	\$189,571	\$56,751
2014	\$124,932	\$187,399	\$56,101
2013	\$122,128	\$183,193	\$54,842
2012	\$119,285	\$178,929	\$53,566
2011	\$116,845	\$175,269	\$52,470
2010	\$115,060	\$172,592	\$51,669
2009	\$114,634	\$171,952	\$51,478
2008	\$111,296	\$166,944	\$49,979
2007	\$107,613	\$161,420	\$48,325
2006	\$103,107	\$154,661	\$46,302
2005	\$100,000	\$150,000	\$44,907

SIGN HERE ONLY IF YOU NO LONGER QUALIFY FOR THE DISABLED VETERANS' EXEMPTION AS OF JANUARY 1, 2017

I no longer qualify for the Disabled Veterans' Exemption.

Signature _____

Date _____

Daytime Telephone Number (____) _____

Social Security Number: _____ - ____ - _____

REASON AND DATE OF DISQUALIFICATION *(It is extremely important that you enter the date that you became ineligible.)*

1. The property is no longer my principal place of residence because:
 - A. I sold the property on (date): _____
If sale is unrecorded, enter name of purchaser: _____
 - B. I am still the owner of the property but I no longer reside there as of (date): _____
2. I received the exemption as the surviving spouse of a deceased disabled veteran and I remarried on (date): _____
3. My disability or disability compensation was changed to less than 100 percent on (date): _____
4. I am no longer blind; visual acuity in both eyes was not rated at 5/200 or less, or have a concentric contraction of 5 degrees or less on (date): _____
5. I have no longer lost the use of two limbs; use was restored on (date): _____
6. Following a death, the property is no longer occupied by a qualified disabled veteran.
 - A. Name of deceased veteran: _____
 - B. Date of death: _____ **Please attach a copy of the Death Certificate.**
 - C. Name of person requesting change: _____
 - D. Relationship to disabled veteran or unmarried surviving spouse: _____
 - E. Daytime telephone number: (____) _____
 - F. Signature _____

If you change your principal place of residence on or after January 1, 2017, and the new resident of the property is not eligible for the exemption, the exemption shall cease to apply to that property on the date of the sale or transfer. An exemption will not be allowed on your new residence until you qualify and file a claim with the Assessor or within 30 days of the date of notice of supplemental assessment. In the case where a supplemental notice was not mailed or not required, you must file a claim the later of:

(a) 90 days of acquisition of your new residence, or 90 days after you establish residency at a property you previously owned; or

(b) on or before the next following lien date after the year that your property was acquired, or when you established residency in a previously owned property.

Note: If you were not eligible for the exemption on January 1, 2017, you **must** notify the Assessor on or before June 30, 2017, or you will be subject to payment of the amount of taxes the exemption represents, plus a 25 percent penalty and interest.

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Basic Exemption	Low-Income Exemption	Low-Income Household Limit
2017	\$130,841	\$196,262	\$58,754
2016	\$127,510	\$191,266	\$57,258
2015	\$126,380	\$189,571	\$56,751
2014	\$124,932	\$187,399	\$56,101
2013	\$122,128	\$183,193	\$54,842
2012	\$119,285	\$178,929	\$53,566
2011	\$116,845	\$175,269	\$52,470
2010	\$115,060	\$172,592	\$51,669
2009	\$114,634	\$171,952	\$51,478
2008	\$111,296	\$166,944	\$49,979
2007	\$107,613	\$161,420	\$48,325
2006	\$103,107	\$154,661	\$46,302
2005	\$100,000	\$150,000	\$44,907

COLLEGE EXEMPTION CLAIM

This claim is filed for fiscal year 20 ____ - 20 ____.
 (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

This claim must be filed by 5:00 p.m., February 15.

CLAIMANT NAME AND MAILING ADDRESS
 (Make necessary corrections to the printed name and mailing address)

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FOR ASSESSOR'S USE ONLY	
Received by _____	(Assessor's designee)
of _____	(county or city)
on _____	(date)

NAME OF CLAIMANT _____

TITLE OF CLAIMANT _____ DAYTIME TELEPHONE NUMBER
 ()

CORPORATE NAME OF THE COLLEGE _____

ADDRESS (Street, City, County, State, Zip Code) _____

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION _____ DATE PROPERTY WAS FIRST USED BY CLAIMANT _____

1. Owner and operator: (check applicable boxes)

Claimant is: Owner and operator Owner only Operator only
 and claims exemption on all Land Buildings and improvements and/or Personal property

2. Does the above institution qualify as a college or seminary of learning under the laws of the State of California?
 YES NO

3. Is the institution conducted as a non-profit entity?
 YES NO

4. Does the institution require for regular admission the completion of a four-year high school course or its equivalent?
 YES NO

5. Does the institution confer upon its graduates at least one academic or professional degree, based on a course of at least two years in liberal arts and sciences, or on a course of at least three years in professional studies, such as law, theology, education, medicine, dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce, or journalism?
 YES NO

6. Is the property for which the exemption is claimed used **exclusively** for the purposes of education?
 YES NO

7. List all buildings and other improvements for which exemption is claimed and state the primary and incidental use of each. Attach a separate sheet if necessary. Indicate whether leased or owned. **Please use a separate claim form for each Assessor's Parcel Number.**

BUILDING & IMPROVEMENTS	PRIMARY USE	INCIDENTAL USE		
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN

8. Has any construction commenced and/or been completed on this parcel since 12:01 a.m., January 1 of last year?

YES NO If **YES**, please explain:

9. Is the property, or a portion thereof, for which an exemption is claimed a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?

YES NO

If **YES**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this claim. Property taxes, as determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income, will be levied.

10. Has any of the property listed above been used for business purposes other than a student bookstore?

YES NO If **YES**, please explain:

11. If any business is operated by someone other than the college, attach a copy of the lease or other agreement. Please explain:

12. Is any equipment or other property being leased or rented from someone else?

YES NO

If **YES**, list on a separate sheet the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not **used exclusively** for educational purposes at the collegiate level, please state the other uses of the property. If real property, provide the name and address of the owner.

The benefit of a property tax exemption must inure to the lessee institution. If taxes paid by the lessor, see section 202.2 of the Revenue and Taxation Code.

ADDITIONAL REQUIRED DOCUMENTATION

- Attach a separate page showing the requirements for admission. A current catalog showing the requirements may be substituted.
- Attach a separate page, or current catalog, listing the degrees conferred upon the graduates and the requirements for each degree.
- Attach a copy of the financial statements (balance sheet and operating statement for the preceding fiscal year.)

Whom should we contact during normal business hours for additional information?

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

BOE-265-NT REV. 12 (05-16)

**CEMETERY EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)**

(Section 256.6 of the Revenue and Taxation Code)

Failure to return this card does not constitute a waiver of this exemption as specified by the California Constitution, but may result in an on-site inspection by the Assessor to verify any exempt activity.

NAME AND MAILING ADDRESS

APN(s)

LOCATION OF PROPERTY *(if other than mailing address)*

To all persons and entities that have received a nonprofit cemetery exemption for the 2016-2017 fiscal year.

QUESTION: Will the property to which the exemption applied in the 2016-2017 fiscal year continue to be used exclusively for the burial or other permanent deposit of the human dead or for the care, maintenance, or upkeep of that property or those dead in the 2017-2018 fiscal year?

Yes No

SIGNATURE



TITLE

TELEPHONE NUMBER
()

20 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)

[Empty box for Organization Name and Mailing Address]

Property Location:

This organization owns rents/leases this location:

Property No.: _____ Class: _____

Last year your organization received the Welfare Exemption for all or part of the property listed above. To continue receiving the exemption for this location, you **must** complete, sign and return this claim form to the Assessor. **A separate claim form is required for each location.** If you wish to receive the exemption on property at locations for which you have not received or filed a claim form, contact the Assessor immediately.

If you no longer seek an exemption at this location, check here , sign and return this form to the Assessor. **Date Vacated:** _____

Additionally, if your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here

Check, if changed within the last year: Mailing Address Corporate Name

Does your organization have a valid *Organizational Clearance Certificate* (OCC) issued by the State Board of Equalization? Yes No

If **yes**, enter OCC No. _____ and date issued _____

Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year? Yes No If **yes**, please mail an endorsed copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. (NOTE TO ASSESSOR STAFF: If the organization is dissolved or the formative documents were amended, please forward a copy of this page to the Board of Equalization.)

The Assessor may ask for additional information. If you do not provide such information, it will result in denial of your claim for exemption. Carefully read the information on the reverse side before completing. All questions must be answered. IF THE ANSWER TO ANY QUESTION IS "YES," EXPLAIN IN "REMARKS" OR ON AN ATTACHMENT. Contact the Assessor immediately if special forms are needed to complete this application.

- YES NO** Since January 1, last year:
- 1. Has the use on any portion of the property that received an exemption last year changed?
 - 2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?
 - 3. Is any portion of this property vacant or unused? If **yes**, since (date) _____ Area (sq.ft.) _____
 - 4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (**Note:** Thrift stores which are part of a planned, formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)
 - 5. Is any portion of the property used for living quarters (other than **transitional or emergency shelter**, low-income housing or housing for the elderly or handicapped)? If **yes**, and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (*see Housing on reverse*) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.
 - 6. Is this property used as low-income housing? If **yes**, and the property is owned by a nonprofit organization or eligible limited liability company, BOE-267-L must be submitted. If **yes** and the property is owned by a limited partnership, BOE-267-L1 must be submitted.
 - 7. Is this property used as **housing** for the elderly or handicapped? If **yes**, BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.
 - 8. Do other persons or organizations use any of this property? If **yes**, please provide a list including the name of user, frequency of use and square footage used. (*See Owner/Operator on reverse.*)
 - 9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If **yes**, see "*Unrelated Income*" on the reverse.
 - 10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If **yes**, attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.
 - 11. Is there any equipment or property at this location that is leased or rented to the claimant? If **yes**, provide the owner's name and address and a description of the property. This property is taxable as it is not owned by the claimant.

REMARKS (attach separate sheet if necessary)

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print) _____ DAYTIME TELEPHONE () _____

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT _____ TITLE _____ DATE _____

EMAIL ADDRESS _____

ASSESSOR'S USE ONLY

Approved: ALL PART Denied Reason(s) for Denial: _____

GENERAL INFORMATION

The Welfare Exemption is available only to property, real or personal, **owned** by a religious, charitable, hospital, or scientific organization and **used exclusively** for religious, charitable, hospital, or scientific purposes.

To be eligible for the full exemption, the claimant **must** file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization's OCC No. and date issued. A listing of organizations with valid *Organizational Clearance Certificates* is available on the Board's website at www.boe.ca.gov and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

HOUSING

If question 5 is answered **yes**, describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant's position or role in the organization with a statement indicating that the housing continues to be used for organization's exempt purpose. (This question is not applicable where the exempt activity is **providing housing**.)

OWNER/OPERATOR

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week**. If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subject to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered **yes**, you must attach the following to the claim:

- the organization's information and tax returns, including form 990T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization's income-producing and to its non income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

SIGNATURE

LAND

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY					
ASSESSED VALUES					
ITEM	TOTAL ASSESSED VALUE OF:				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXEMPTION ALLOWED				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL

If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property described in the claim, indicate the type and amount of the exemption: _____ \$ _____
(type) (amount)

By _____ (date)
(Assessor or designee) (date)

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
REHABILITATION — LIVING QUARTERS**

This claim is filed for fiscal year 20 ____ — 20 ____

This is a Supplemental Affidavit filed with

- BOE-267, Claim for Welfare Exemption (First Filing)
- BOE-267-A, Claim for Welfare Exemption (Annual Filing)

Section 1. Identification of Applicant

Name of Organization _____

Mailing Address (number and street) _____	Corporate ID or LLC Number _____
---	----------------------------------

City, State, Zip Code _____

Organizational Clearance Certificate (OCC) No. _____ (Provide copy of certificate with this claim if first filing). If you do not have an OCC, have you filed a claim for an OCC with the BOE?

- Yes No

If No, see instructions for information on obtaining an OCC claim form.

Section 2. Identification of Property

Address of property (number and street) _____

City, County, Zip Code _____	Date Property Acquired _____
------------------------------	------------------------------

Section 3. Rehabilitation: Thrift Shop, Workshop, Manufacturing, or Similar Activities

Provide a copy of the organization's formal rehabilitation program, or describe the rehabilitation program and activities in detail on a separate attachment.

A. Facility Information.

1. Number of hours per week the facility is operated: _____
Total number of persons employed on the premises on January 1.
2. Persons being rehabilitated. Full-time: _____ Part-time: _____
Identify the number of persons being rehabilitated based on the length of employment:
Less than 6 months: _____ 6 months - 1 year: _____ 1 year - 2 years: _____ Longer than 2 years: _____
(list by number of years)
3. Staff and/or others. Full-time: _____ Part-time: _____

B. Total number employed off the premises, but in the operations of the facility as of January 1.

1. Persons being rehabilitated. Full-time: _____ Part-time: _____
Identify the number of persons being rehabilitated based on the length of employment:
Less than 6 months: _____ 6 months - 1 year: _____ 1 year - 2 years: _____ Longer than 2 years: _____
(list by number of years)
2. Staff and/or others. Full-time: _____ Part-time: _____

C. Total number of hours worked during the time period included in the financial statements that accompany the claim.

1. Persons being rehabilitated.
Number of hours worked: _____ Number of persons involved: _____
2. Staff and/or others.
Number of hours worked: _____ Number of persons involved: _____

FOR ASSESSOR'S USE ONLY	Whom should we contact during normal business hours for additional information?	
Received by _____ <i>(Assessor's designee)</i>	NAME _____	
of _____ on _____ <i>(county or city) (date)</i>	DAYTIME TELEPHONE ()	EMAIL ADDRESS _____

D. Salaries and wages paid during the time period included in the financial statements that accompany the claim.

- 1. Persons being rehabilitated.
Salaries and wages: _____ Number of persons involved: _____
- 2. Staff and/or others.
Salaries and wages: _____ Number of persons involved: _____

E. Does a person, management firm, or entity other than the organization filing this claim operate the facility?

Yes No If **YES**, provide the operator's name and mailing address:

Amount of salary or fee: \$ _____ Attach a copy of the contract or other document that indicates the basis for the salary or fee.

F. Is housing for persons being rehabilitated and/or living quarters for staff provided?

Yes No If **YES**, explain the necessity and complete section 4, *Housing - Living Quarters*.

Section 4. Housing — Living Quarters

A. Total number of persons who were housed on the premises the last night in December. Include persons who may be temporarily away.

1. Total number of persons being rehabilitated	
2. Number of unoccupied beds available for persons to be rehabilitated	
3. Number of staff members necessary to care for those persons being rehabilitated. <i>Attach a list describing the jobs performed and the number of persons involved.</i>	
4. Number of other staff members	
5. Number of other persons who are not directly connected with the rehabilitation program	

B. Length of stay of persons being rehabilitated who were housed on the premises the last night in December.

1. Number of persons	
less than 6 months	
6 months - 1 year	
1 year - 2 years	
2 years or longer <i>(list by number of years)</i>	
2. Total. <i>This figure must agree with the total given above for persons being rehabilitated.</i>	

C. Do persons being rehabilitated pay, donate, or perform fund producing work for their room and board?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

D. Do staff members who care for those being rehabilitated pay, donate, or perform work for their room and/or board in lieu of, or from, their salary?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

E. Do other staff members pay, donate, or perform work for their room and/or board in lieu of, or from, their salary?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

F. Do the other persons not directly connected with the rehabilitation program pay, donate, or perform work for their room and/or board?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

NAME	TITLE	DATE
------	-------	------

SIGNATURE



INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT REHABILITATION – LIVING QUARTERS

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 251 and 254.5 of the Revenue and Taxation code and must be filed when seeking exemption on property that involves rehabilitation of persons and/or living quarters. A separate affidavit must be filed for each location. This affidavit supplements the claim for welfare exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If you do not complete and file this form, you may be denied the exemption.

FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter “2011-2012” on line four of the claim; a “2010-2011” entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

SECTION 1. Identification of Applicant.

Identify the name of the organization seeking exemption on the property, corporate identification number (or limited liability number if the organization is a limited liability company), and mailing address.

SECTION 2. Identification of Property.

Identify the location of the property, county in which the property is located, and the date the property was acquired by the organization.

SECTION 3. Rehabilitation: Thrift Shop, Workshop, Manufacturing, or Similar Activities.

Provide a copy of the organization’s formal rehabilitation program or describe the rehabilitation program and activities in detail on a separate sheet of paper. As requested in this section of the claim form, provide information on persons being rehabilitated and staff (and/or others) at the store or other facility for which you are claiming exemption.

SECTION 4. Housing – Living Quarters.

Complete this section of the claim form if the organization provides housing for the persons being rehabilitated and/or the organization provides living quarters for staff. As requested in this section, provide information on persons who are housed by the organization on the premises and if those persons housed pay, donate, or perform work for their room and/or board.

OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION

Claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption*, is available on the Board’s website (www.boe.ca.gov) or you may request the form by contacting the Exemptions Section at 916-274-3430.

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE**

(Section 257.1 of the Revenue and Taxation Code)

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

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APN(s)

LOCATION OF PROPERTY (if other than mailing address)

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Dear Claimant:

Your organization was allowed the Religious Exemption for 2016 on all or a portion of its property. The Religious Exemption is available only to property which is **owned** by a church and **used exclusively for** religious worship (church), or religious worship including a school. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption. Leased real property is not eligible for the Religious Exemption unless the owner of the leased property is also a religious organization and conducts religious worship activities (church services and/or school purposes) on the property, in which case both the owner and the operator must file for the Religious Exemption. Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes. Under a one-time filing rule or requirement, the Religious Exemption will remain in effect until the property is sold or all or a part of the property is used for activities that are outside the scope of the Religious Exemption.

If, as of January 1, 2017, you still own the property and the activities conducted on the property have not changed since January 1, 2016, answer the question on page 2 of this form "yes" and sign and return this form to the Assessor. The Assessor will continue the exemption. If you do not return this form, it may result in an onsite inspection to verify that the property continues to be used for exempt activities.

If, as of January 1, 2017, you no longer owned the property or activities other than religious worship or religious worship including a school were taking place on the property, answer the question on page 2 of this form "no" and sign and return this form to the Assessor within 30 days, so that the exemption can be modified or terminated. If you do not notify the Assessor when the property is no longer eligible for the exemption, it will result in an escape assessment plus interest and may result in a penalty of up to \$250.

The following activities are outside the scope of the Religious Exemption (those activities which are within the scope of either the Church Exemption or the Welfare Exemption are indicated in parentheses):

- a. No activity (no exemption)
- b. Parsonage, living quarters (welfare)
- c. Thrift store (welfare)
- d. Bingo (welfare)
- e. Other (non-church or non-school) religious or charitable activities of another organization on your church-owned property (welfare: both the owner and the operator must file)
- f. Real property owned by a non-church entity but leased to and used exclusively by a church for religious services (church)

If you wish to claim either the Church Exemption or the Welfare Exemption, contact the Assessor **immediately**: the deadline for timely filing for the Church Exemption or Welfare Exemption is February 15. Section 270, Revenue and Taxation Code, provides for late filing of the Church and Welfare Exemptions.

BOE-267-SNT REV. 20 (05-16)

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)**

(Section 257.1 of the Revenue and Taxation Code)

If you do not return this card, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exempt activity.

NAME AND MAILING ADDRESS

APN(s)

LOCATION OF PROPERTY *(if other than mailing address)*

To all persons who have received a Religious Exemption for the 2016-2017 fiscal year.

QUESTION: Will the property to which the exemption applies in the 2016-2017 fiscal year continue to be used exclusively for religious purposes in the 2017-2018 fiscal year?

Yes No

SIGNATURE

TITLE

TELEPHONE NUMBER (8 a.m. - 5 p.m.)

()

EMAIL ADDRESS

BOE-267-SNT (CARD)

**CHANGE IN OWNERSHIP STATEMENT
DEATH OF REAL PROPERTY OWNER**

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

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Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor in each county where the decedent owned property at the time of death. **File a separate statement for each parcel of real property owned by the decedent.**

NAME OF DECEDENT	DATE OF DEATH
------------------	---------------

YES NO Did the decedent have an interest in real property in this county? If **YES**, answer all questions. If **NO**, sign and complete the certification on page 2.

STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*
---------------------------------	------	----------	---------------------------------

*If more than 1 parcel, attach separate sheet.

<p>DESCRIPTIVE INFORMATION <input checked="" type="checkbox"/> (IF APN UNKNOWN)</p> <p><input type="checkbox"/> Copy of deed by which decedent acquired title is attached.</p> <p><input type="checkbox"/> Copy of decedent's most recent tax bill is attached.</p> <p><input type="checkbox"/> Deed or tax bill is not available; legal description is attached.</p>	<p>DISPOSITION OF REAL PROPERTY <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Succession without a will</p> <p><input type="checkbox"/> Probate Code 13650 distribution</p> <p><input type="checkbox"/> Affidavit of death of joint tenant</p> <p><input type="checkbox"/> Decree of distribution pursuant to will</p> <p><input type="checkbox"/> Action of trustee pursuant to terms of a trust</p>
--	--

TRANSFER INFORMATION Check all that apply and list details below.

Decedent's spouse Decedent's registered domestic partner

Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions).

Decedent's grandchild(ren.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild* must be filed (see instructions).

Cotenant to cotenant. If qualified for exclusion from assessment, an *Affidavit of Cotenant Residency* must be filed (see instructions).

Other beneficiaries or heirs.

A trust.

NAME OF TRUSTEE	ADDRESS OF TRUSTEE
-----------------	--------------------

List names and percentage of ownership of all beneficiaries or heirs:

NAME OF BENEFICIARY OR HEIRS	RELATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED

This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).

NOTE: Sale of the property does not relieve the need to file a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* if appropriate.

YES NO Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property in this county? If **YES**, will the distribution result in any person or legal entity obtaining control of more than 50% of the ownership of that legal entity? YES NO If **YES**, complete the following section.

NAME AND ADDRESS OF LEGAL ENTITY	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL
----------------------------------	---

YES NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If **YES**, provide the names and addresses of all other parties to the lease.

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

NAME				
ADDRESS	CITY	STATE	ZIP CODE	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME
▶	
TITLE	DATE
EMAIL ADDRESS	DAYTIME TELEPHONE ()

INSTRUCTIONS

IMPORTANT

Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subjected to the same penalties for nonpayment.

Section 480 of the Revenue and Taxation Code states, in part:

- (a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.
- (b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk. In all other cases in which an interest in real property is transferred by reason of death, including a transfer through the medium of a trust, the change in ownership statement or statements shall be filed by the trustee (if the property was held in trust) or the transferee with the county recorder or assessor in each county in which the decedent owned an interest in real property within 150 days after the date of death.

The above requested information is required by law. Please reference the following:

- Passage of Decedent's Property: Beneficial interest passes to the decedent's heirs effectively on the decedent's date of death. However, a document must be recorded to vest title in the heirs. An attorney should be consulted to discuss the specific facts of your situation.
- Change in Ownership: California Code of Regulations, Title 18, Rule 462.260(c), states in part that "[i]nheritance (by will or intestate succession)" shall be "the date of death of decedent."
- Inventory and Appraisal: Probate Code, Section 8800, states in part, "Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of Section 480 of the Revenue and Taxation Code either:
 - (1) Are not applicable because the decedent owned no real property in California at the time of death
 - (2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death."
- Parent/Child and Grandparent/Grandchild Exclusions: A claim must be filed within three years after the date of death/transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. An application may be obtained by calling XXX-XXX-XXXX.
- Cotenant to cotenant. An affidavit must be filed with the county assessor. An affidavit may be obtained by calling XXX-XXX-XXXX.

This statement will remain confidential as required by Revenue and Taxation Code Section 481, which states in part: "These statements are not public documents and are not open to inspection, except as provided by Section 408."

CHANGE IN OWNERSHIP STATEMENT OIL AND GAS PROPERTY

File this statement by:

BUYER/TRANSFeree	
MAILING ADDRESS	
SELLER/TRANSFEROR	
MAILING ADDRESS	
FIELD	LEASE

RECORDING DATA		
Date Recorded:	_____	
Document Number:	_____	
Assessor's Identification Number:	_____	
	MB	PG PCL

Phone Numbers:
 Buyer: () _____
 Seller: () _____
 Sec: _____ Twp: _____ Rng: _____

IMPORTANT NOTICE

The law requires any transferee acquiring an interest in real property or manufactured home subject to local property taxation, and that is assessed by the county assessor, to file a Change in Ownership Statement with the County Recorder or Assessor. The Change in Ownership Statement must be filed at the time of recording or, if the transfer is not recorded, within 90 days of the date of the change in ownership, except that where the change in ownership has occurred by reason of death the statement shall be filed within 150 days after the date of death or, if the estate is probated, shall be filed at the time the inventory and appraisal is filed. The failure to file a Change in Ownership Statement within 90 days from the date of a written request by the Assessor results in a penalty of either: (1) one hundred dollars (\$100); or (2) 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.

A. TRANSFER INFORMATION (Check the appropriate boxes to indicate the method by which you acquired an interest in the property.)

1. **Purchase** (complete Sections B and C on the reverse side).
2. **Land Sales Contract.** A contract for the purchase of property in which the seller retains legal title to it after the buyer takes possession.
3. **Inheritance.** Transfer by will or intestate succession.
Date of death _____
Relationship to deceased _____
4. **Trade or exchange.** The above described property has been traded or exchanged for other real property or tangible personal property.
5. **Merger or stock acquisition.**
6. **Partial interest transfer.** Was less than 100 percent of the property transferred? If **yes**, indicate the percentage transferred _____ %.
7. **Foreclosure or trustee sale.**
8. **Gift.**
9. **Life estate.**
10. **Reconveyance** (pay-off).
11. **Creation or assignment of a lease:** _____ (date)
12. **Termination of a lease:** _____ (date)
13. **Was this transfer/addition solely between spouses or registered domestic partners, divorce settlement, etc.?** Yes No
14. Was this transaction only a correction of the name(s) of persons or entities holding title? Yes No
15. If you hold title to this property as a joint tenant, is the seller or transferor also a joint tenant? Yes No
16. Was this transaction the termination of a joint tenancy interest? Yes No
17. Was this transfer between family members or related businesses? Yes No
18. Was this document recorded to substitute a trustee under a deed of trust, mortgage, or other similar document? Yes No
19. Was this document recorded to create, assign, or terminate a lender's interest in this property? Yes No
20. Has this property been transferred to a trust? Yes No
If **yes**, is the trust: Revocable Irrevocable
21. **If the trust is irrevocable, is the transferor or the transferor's spouse or registered domestic partner the sole present beneficiary?** Yes No
22. Does this property revert to the transferor in 12 years or less? (Clifford Trust) Yes No

If you answered no to 21 or 22, attach a copy of the trust agreement.

B. PROPERTY INFORMATION (Complete each item as it applies to this transaction.)

1. Seller's name and address: _____
2. Field name: _____ Lease name: _____ Parcel number: _____
3. Date sales agreement or letter of intent signed: _____ Effective transfer date: _____
4. Closing date: _____ Recording document: Number: _____ Date: _____
5. Name, address and phone number of person with purchasing firm who is familiar with the transaction and would be available to answer questions relative to the transaction: _____

6. Name, address, and phone number of any consultants used in connection with the transaction: _____

7. Interest acquired (please report decimal fractions out of total; e.g., 0.875 out of 1.000).
Revenue interest: _____ Working interest: _____ Other working interest owners & percentages: _____

8. Number of wells: Producing _____ Injection _____ All idle _____ Other _____
9. Productive acres in the parcel: _____ Total acres in the parcel: _____
10. Production rates at acquisition: Oil _____ b/d Gas _____ mcf/d Water _____ b/d
11. Price received for oil and gas at acquisition: Oil _____ \$/b Gas _____ \$/mcf
12. Oil gravity: _____ API Gas: _____ btu/mcf Average producing depth: _____ ft
13. Proved reserves: Developed: Oil _____ bbl Gas _____ mcf
Undeveloped: Oil _____ bbl Gas _____ mcf
14. Were appraisals, evaluations, cash flow projections or other analyses made to assist in establishing a purchase price? Yes No
 - a. If **yes**, please enclose copies of those appraisals, evaluations, cash flow projections or analyses. Please identify the analysis or appraisal most relied upon in establishing the purchase price.
 - b. If **no**, please explain in Section D how the purchase price was determined.
15. Please enclose a copy of the following:
 - a. The sales agreement or contract including all exhibits and amendments thereto, as well as other related agreements or contracts, such as loan agreements.
 - b. A complete listing of all assets acquired and liabilities assumed in the acquisition, if not included in item 15a. Please list each lease, including wells and related equipment, separately.
 - c. The allocation to your company books of the total acquisition price, by specific items.

C. PURCHASE PRICE OR TRANSFER AMOUNT INFORMATION

Terms: Total purchase price: _____ Cash to seller: _____
 Production and/or conventional loan(s): _____ Amount(s): _____ Interest rate(s): _____
 Source(s) of financing (bank, seller, etc.): _____
 Purchase price allocated to: Fixed plant & equipment: _____ Moveable equipment _____

D. REMARKS (Please include below any additional information about the sale or transfer which should be called to the attention of the Assessor.)

CERTIFICATION

<p>OWNERSHIP TYPE</p> <p>Proprietorship <input type="checkbox"/></p> <p>Partnership <input type="checkbox"/></p> <p>Corporation <input type="checkbox"/></p> <p>Other _____ <input type="checkbox"/></p>	<p><i>I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief. This declaration is binding on each and every co-owner and/or partner.</i></p>
NAME OF ASSESSEE OR AUTHORIZED AGENT (typed or printed)	TITLE
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT 	DATE
NAME OF ENTITY (typed or printed)	FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)	TITLE
DAYTIME TELEPHONE NUMBER ()	E-MAIL ADDRESS

**POSSESSORY INTERESTS
ANNUAL USAGE REPORT**

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

Revenue and Taxation Code section 480.6 requires every state or local governmental entity that is the fee owner of real property in which one or more taxable possessory interests have been created or renewed to provide the Assessor of the county in which the property is located information identifying the holders of a taxable possessory interest, the property involved, and the terms and conditions of the agreement giving rise to the taxable possessory interests. If your agency owns any property with taxable possessory interests, you are required to complete and file this form with the Assessor by **February 15**. Report all taxable possessory interests occurring in the prior year even if they ended in the prior year.

IF THERE ARE NO TAXABLE POSSESSORY INTERESTS ON PROPERTY OWNED BY THIS AGENCY, CHECK HERE , AND SIGN, DATE, AND RETURN THE FORM TO THE ADDRESS SHOWN ABOVE.

PROPERTY USAGE

NAME OF TENANT/LESSEE/PERMITTEE		MAILING ADDRESS	
LOCATION/DESCRIPTION OF SUBJECT PROPERTY		DATE OF TRANSACTION IN WHICH A TAXABLE POSSESSORY INTEREST WAS ACQUIRED	
TYPE OF TRANSACTION (check one) <input type="checkbox"/> CREATION <input type="checkbox"/> RENEWAL <input type="checkbox"/> SUBLEASE <input type="checkbox"/> ASSIGNMENT		AMOUNT AND TYPE OF CONSIDERATION (i.e. gross, full service, NNN, other)	
TERM OF POSSESSORY INTEREST (including renewal or extension options)		AGENCY PAID EXPENSES (if any, enter dollar amount)	
<input type="checkbox"/> SUBLEASE	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR MASTER LEASE
<input type="checkbox"/> ASSIGNMENTS	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR UNDERLYING LEASE

NAME OF TENANT/LESSEE/PERMITTEE		MAILING ADDRESS	
LOCATION/DESCRIPTION OF SUBJECT PROPERTY		DATE OF TRANSACTION IN WHICH A TAXABLE POSSESSORY INTEREST WAS ACQUIRED	
TYPE OF TRANSACTION (check one) <input type="checkbox"/> CREATION <input type="checkbox"/> RENEWAL <input type="checkbox"/> SUBLEASE <input type="checkbox"/> ASSIGNMENT		AMOUNT AND TYPE OF CONSIDERATION (i.e. gross, full service, NNN, other)	
TERM OF POSSESSORY INTEREST (including renewal or extension options)		AGENCY PAID EXPENSES (if any, enter dollar amount)	
<input type="checkbox"/> SUBLEASE	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR MASTER LEASE
<input type="checkbox"/> ASSIGNMENTS	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR UNDERLYING LEASE

NAME OF TENANT/LESSEE/PERMITTEE		MAILING ADDRESS	
LOCATION/DESCRIPTION OF SUBJECT PROPERTY		DATE OF TRANSACTION IN WHICH A TAXABLE POSSESSORY INTEREST WAS ACQUIRED	
TYPE OF TRANSACTION (check one) <input type="checkbox"/> CREATION <input type="checkbox"/> RENEWAL <input type="checkbox"/> SUBLEASE <input type="checkbox"/> ASSIGNMENT		AMOUNT AND TYPE OF CONSIDERATION (i.e. gross, full service, NNN, other)	
TERM OF POSSESSORY INTEREST (including renewal or extension options)		AGENCY PAID EXPENSES (if any, enter dollar amount)	
<input type="checkbox"/> SUBLEASE	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR MASTER LEASE
<input type="checkbox"/> ASSIGNMENTS	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR UNDERLYING LEASE

PROPERTY USAGE

NAME OF TENANT/LESSEE/PERMITTEE		MAILING ADDRESS	
LOCATION/DESCRIPTION OF SUBJECT PROPERTY		DATE OF TRANSACTION IN WHICH A TAXABLE POSSESSORY INTEREST WAS ACQUIRED	
TYPE OF TRANSACTION <i>(check one)</i> <input type="checkbox"/> CREATION <input type="checkbox"/> RENEWAL <input type="checkbox"/> SUBLEASE <input type="checkbox"/> ASSIGNMENT		AMOUNT AND TYPE OF CONSIDERATION <i>(i.e. gross, full service, NNN, other)</i>	
TERM OF POSSESSORY INTEREST <i>(including renewal or extension options)</i>		AGENCY PAID EXPENSES <i>(if any, enter dollar amount)</i>	
<input type="checkbox"/> SUBLEASE	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR MASTER LEASE
<input type="checkbox"/> ASSIGNMENTS	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR UNDERLYING LEASE

NAME OF TENANT/LESSEE/PERMITTEE		MAILING ADDRESS	
LOCATION/DESCRIPTION OF SUBJECT PROPERTY		DATE OF TRANSACTION IN WHICH A TAXABLE POSSESSORY INTEREST WAS ACQUIRED	
TYPE OF TRANSACTION <i>(check one)</i> <input type="checkbox"/> CREATION <input type="checkbox"/> RENEWAL <input type="checkbox"/> SUBLEASE <input type="checkbox"/> ASSIGNMENT		AMOUNT AND TYPE OF CONSIDERATION <i>(i.e. gross, full service, NNN, other)</i>	
TERM OF POSSESSORY INTEREST <i>(including renewal or extension options)</i>		AGENCY PAID EXPENSES <i>(if any, enter dollar amount)</i>	
<input type="checkbox"/> SUBLEASE	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR MASTER LEASE
<input type="checkbox"/> ASSIGNMENTS	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR UNDERLYING LEASE

NAME OF TENANT/LESSEE/PERMITTEE		MAILING ADDRESS	
LOCATION/DESCRIPTION OF SUBJECT PROPERTY		DATE OF TRANSACTION IN WHICH A TAXABLE POSSESSORY INTEREST WAS ACQUIRED	
TYPE OF TRANSACTION <i>(check one)</i> <input type="checkbox"/> CREATION <input type="checkbox"/> RENEWAL <input type="checkbox"/> SUBLEASE <input type="checkbox"/> ASSIGNMENT		AMOUNT AND TYPE OF CONSIDERATION <i>(i.e. gross, full service, NNN, other)</i>	
TERM OF POSSESSORY INTEREST <i>(including renewal or extension options)</i>		AGENCY PAID EXPENSES <i>(if any, enter dollar amount)</i>	
<input type="checkbox"/> SUBLEASE	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR MASTER LEASE
<input type="checkbox"/> ASSIGNMENTS	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR UNDERLYING LEASE

CERTIFICATION

I certify (or declare) that I have examined this report, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and covers any property required to be reported by the agency named in the statement. If prepared by a duly authorized person other than an agency official, the certification declaration is based on all the information of which the preparer has knowledge.

SIGNATURE OF AGENCY REPRESENTATIVE/PREPARER ▶	DATE
NAME OF AGENCY REPRESENTATIVE	TITLE
NAME OF PREPARER	TITLE
PREPARER'S EMAIL ADDRESS	DAYTIME TELEPHONE NUMBER ()

AGRICULTURAL PROPERTY STATEMENT FOR 2017

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2017)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY **APRIL 3, 2017.**

NAME AND MAILING ADDRESS

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

LOCATION OF THE PROPERTY <i>(file a separate statement for each location)</i>	Parcel no. of this location <i>(if known)</i>	Tax Rate Area Assessor Only
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PART I: GENERAL INFORMATION [complete (a) through (i)]

- a. Enter type of farm or business: _____
- b. Enter local telephone no. _____ FAX no. _____ Email Address _____
- 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

PART II: DECLARATION OF PROPERTY BELONGING TO YOU (attach schedule for any adjustment to cost)

	COST (omit cents)	ASSESSOR'S USE ONLY
1. Supplies <i>(from Schedule A)</i>		
2. Animals <i>(from Schedule B)</i>		
3. Equipment <i>(from Schedule C)</i>		
4. Movable farm equipment and harvesters <i>(from Schedule D)</i>		
5. Bldgs., bldg. impr., and/or leasehold impr., land impr., land/land dev. <i>(from Schedule E)</i>		
6. Equipment out on lease, rent, or conditional sale to others <i>attach schedule</i>		
7. Construction in progress (CIP) <i>attach schedule</i>		
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

	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
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									
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, 2017.**

OWNERSHIP TYPE ()	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*	DATE	
	Proprietorship <input type="checkbox"/>	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)	TITLE
	Partnership <input type="checkbox"/>	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	FEDERAL EMPLOYER ID NO.
	Corporation <input type="checkbox"/>	PREPARER'S NAME AND ADDRESS (typed or printed)	TITLE
Other <input type="checkbox"/>	TELEPHONE NO. ()		

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

- 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, 2016**, through **December 31, 2016**
- (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 _____

SCHEDULE A — SUPPLIES on hand at 12:01 a.m., January 1, 2017 — 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	ASSESSOR'S USE ONLY	
	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 <i>(do not include licensed vehicles)</i>		B OFFICE FURNITURE AND EQUIPMENT		C OTHER EQUIPMENT <i>(describe)</i>		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	2016							2016			
12	2015							2015			
13	2014							2014			
14	2013							2013			
15	2012							2012			
16	2011							2011			
17	2010							2010			
18	2009							2009			
19	2008							2008			
20	2007							Prior			
21	2006							Total			
22	2005								E LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
23	2004										
24	2003								COST	ASSESSOR'S USE ONLY	
25	2002							2016			
26	2001							2015			
27	2000							2014			
28	1999							2013			
29	1998							2012			
30	1997							2011			
31	1996							2010			
32	1995							2009			
33	Prior							2008			
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. <i>Attach schedules as needed.</i> 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.						ASSESSOR'S USE ONLY	
LINE NO	Calendar Year of Acq.	MOVABLE EQUIPMENT		HARVESTERS			
		A	B	C	D		
		PURCHASED NEW COST	PURCHASED USED COST	PURCHASED NEW COST	PURCHASED USED COST		
36	2016						
37	2015						
38	2014						
39	2013						
40	2012						
41	2011						
42	2010						
43	2009						
44	2008						
45	2007						
46	2006						
47	2005						
48	2004						
49	2003						
50	2002						
51	2001						
52	2000						
53	1999						
54	1998						
55	1997						
56	1996						
57	1995						
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:							

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.
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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, 2016** through **December 31, 2016**, 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.

2017 POWER PLANT PROPERTY STATEMENT

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

OFFICIAL REQUIREMENT

A report on this form is required of you by section 441(a) of the Revenue and Taxation Code (Code). The statement must be completed according to the instructions and filed with the Assessor on or before April 3, 2017. Failure to file it on time will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Code section 463.

This statement is not a public document. The information contained herein will be held secret by the Assessor (Code section 451); it can be disclosed only to the district attorney, grand jury, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement.

SECTION 1. Name and Mailing Address

(Make necessary corrections to printed name mailing address)

Form fields for name, address, phone number, and fax number.

Enter location of general ledger and all related accounting records (Include zip code)

Email Address

SECTION 2. Name and Type of Facility

Form fields for operational date, main parcel number, accounting/location code, and appraisal unit code.

SECTION 3

Table with columns: A. SUPPLIES, B. CONSTRUCTION IN PROGRESS, C. PLANT AND EQUIPMENT, D. BUILDINGS, FIXTURES, LAND, AND LAND IMPROVEMENTS, COST, ASSESSOR'S USE ONLY.

SECTION 4

Table with columns: A. Expense, B. Income, AMOUNT, ASSESSOR'S USE ONLY.

SECTION 5

Table with columns: ITEM, YES (X), NO (X), NA (X). Contains questions A through J regarding accounting and agreements.

DECLARATION BY ASSESSEE

Declaration section including ownership type and a note: 'Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.'

Signature and contact information section with fields for name, address, telephone number, date, and title.

*Agent: See page 12 for Declaration by Assessee instructions.

2017 POWER PLANT PROPERTY STATEMENT**SECTION 6 — SCHEDULE OF SYSTEMS AND SUBSYSTEMS****A. FACILITY AND SPECIFICATIONS**

1. Location (nearest population center):	
2. Site Size (acres):	
3. Nameplate Rating (Gross MWE):	
4. Maximum Dependable Capacity (Gross MWE):	
5. Maximum Dependable Capacity (Net MWE):	
6. Fuel Used:	
7. Fuel Requirements (units/hr):	
8. Fuel Content (BTU/unit):	
9. Heat Rate @ Maximum Load (BTU/KWH):	
10. Cooling Water Requirement (ac-ft-yr):	
11. Solid Waste Disposal (tons/yr):	

B. GENERATOR DATA

1. Manufacturer:	
2. Cumulative Hours on Line:	
3. Type of Cooling:	
4. Number of Poles:	
5. Rating (KVA):	
6. Voltage:	
7. Current (Amps):	

C. TURBINE DATA

	a. GAS	b. STEAM
1. Manufacturer:		
2. Model Number and/or Designation		
3. Number of Turbines/Number of Stages:		
4. Steam/Demineralized Water Flow (lbs/hr):		
5. Speed (rpm):		

D. MAIN TRANSFORMER

1. Manufacturer:	
2. Type:	
3. Rating (KV):	

E. CONDENSER

1. Manufacturer:	
2. Type:	
3. Number of Cells:	
4. Cooling Capacity:	

2017 POWER PLANT PROPERTY STATEMENT**SECTION 7 — SCHEDULE OF INCOME**

INCOME	MWH SOLD	UTILITY INCOME		NONUTILITY INCOME
A. Energy Sales				
B. Ancillary Services				
1. Regulation Income				
2. Spinning Reserve Income				
3. Nonspinning Reserve Income				
4. Replacement Income				
C. Firm Capacity Income				
D. As-Available Capacity Income				
E. Capacity Bonus Income				
F. Dispatch/Curtailment Payment				
G. Production Tax Credit				
1. Date PTC Eligibility Begins		Date PTC Eligibility Ends		
2. MW Capacity Eligible for PTC				
H. Steam Sales				
I. Hot Air Sales				
J. Ash Sales				
K. Disposal				
L. Other Income <i>(fully explain on attached sheet)</i>				
M. TOTAL INCOME				

SECTION 8 — SCHEDULE OF EXPENSES

EXPENSES			Cost
A. Labor and Employee Benefits			
B. Materials and Supplies (expensed items only)			
C. Plant Maintenance (normal)			
D. Contract Work and Rentals			
E. Insurance			
F. Solids Disposal	Volume		
G. Water Supply	1. Volume		
	2. Supplier		
H. Operating Fuel	Volume		
I. Fuel Transportation Charges (if separated from fuel costs)			
J. Fuel Taxes			
K. Other Utility Costs <i>(fully explain on attached sheet)</i>			
L. Electrical Transmission			
M. Haulage, Transportation, and Freight			
N. General and Administrative	1. Management Fees		
	2. All other G & A Overhead <i>(fully explain on attached sheet)</i>		
O. Depreciation			
P. Interest			
Q. Property Tax, Federal Income Tax, State Income Tax, and Other Non-Payroll Taxes			
R. Major Overhaul or Turn-Around	1. Hours From Last Overhaul		
	2. Date Accomplished		
	3. Unit(s) Overhauled		
	4. Overhaul (O) or Hot Gas Path (H)		
S. Other Costs <i>(fully explain on attached sheet)</i>			
T. TOTAL EXPENSES PER ACCOUNTING RECORDS			

2017 POWER PLANT PROPERTY STATEMENT

SECTION 9 — MONTHLY POWER GENERATION, FUEL USAGE, AND OTHER OPERATIONAL INFORMATION

	A. GROSS GENERATION MW HOURS	B. NET (SALES) GENERATION MW HOURS	C. HOURS FACILITY ON LINE	D. FACILITY DISPATCH/ CURTAILMENT HOURS	E. FUEL CONSUMED INDICATE UNIT OF MEASURE (e.g., MCF)		F. BBL VOLUME OF STEAM SOLD OR SELF USED FOR EOR COGENERATION ONLY	G. VOLUME OF HEATED AIR SOLD INDICATE UNIT OF MEASURE (e.g., MCF)	
					UOM			UOM	
Jan									
Feb									
Mar									
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									
TOTAL									

SECTION 10 — OTHER PRODUCTION INFORMATION

A. Name of Energy Buyer	
B. Date of Sales Contract	
C. Type of Contracts / S.O. # / Duration	
D. Contract Capacity	
E. Lien Date KW Price	
F. Lien Date Fuel Price per Unit of Measure (e.g., MCF)	
G. Name of Heat / Steam Buyer	
H. Lien Date Steam Price per BBL	

SECTION 11 — PLANT OFF-LINE INFORMATION

	MONTH	SCHEDULED HOURS	UNSCHEDULED HOURS	REASON
A.				
B.				
C.				
D.				
E.				
F.				
G.				
H.				
I.				

2017 POWER PLANT PROPERTY STATEMENT

SECTION 14 — SCHEDULE OF ADDITIONS TO FIXED PLANT, BUILDINGS, LAND, AND LAND IMPROVEMENTS

IN ASSET SCHEDULE	DESCRIPTION OF ADDITIONS	DATE ACQUIRED	PRIOR YEAR CWIP	COST	ASSESSOR'S USE ONLY
A.					
B.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					

SECTION 15 — SCHEDULE OF DELETIONS TO FIXED PLANT, BUILDINGS, LAND, AND LAND IMPROVEMENTS

FROM ASSET SCHEDULE	DESCRIPTION OF DELETIONS	DATE DISPOSED	YEAR ACQUIRED	COST	ASSESSOR'S USE ONLY
A.					
B.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					

SECTION 16 — DECLARATION OF PROPERTY BELONGING TO OTHERS — if none, write "NONE"
(attach additional sheets in the same format if necessary)

(SPECIFY TYPE BY CODE NUMBER)		YEAR OF ACQUISITION	YEAR OF MANUFACTURE	DESCRIPTION AND LEASE OR IDENTIFICATION NUMBER	COST TO PURCHASE NEW	ANNUAL RENT
Report Conditional Sales Contracts in lines 6-9 as applicable 1. Leased Equipment 4. Vending Equipment 2. Leased-Purchase Option Equipment 5. Other Businesses 3. Capitalized Lease Equipment 6. Government-Owned Property						
Tax Obligation A. Lessor B. Lessee						
A.	Lessor's Name					
	Mailing Address					
B.	Lessor's Name					
	Mailing Address					
C.	Lessor's name					
	Mailing Address					
D.	Lessor's Name					
	Mailing Address					
E.	Lessor's Name					
	Mailing Address					
F.	Lessor's Name					
	Mailing Address					
G.	Lessor's Name					
	Mailing Address					

POWER PLANT PROPERTY STATEMENT INSTRUCTIONS

GENERAL INFORMATION

California law prescribes a yearly ad valorem (property) tax based on property as it exists at 12:01 a.m. on January 1 (the lien date). References to sections are from the California Revenue and Taxation Code. References to Rules are from the California Code of Regulations.

Under section 441, the statement (forms) and the instructions constitute an official request that you declare all assessable property situated in this county which you owned, possessed, controlled, or managed on the lien date. You are also required to sign (under the penalty of perjury) and return the completed statement to the Assessor's Office by the date required by law. Failure to submit a properly, fully completed, signed statement will compel the Assessor to (1) return the statement for compliance, (2) estimate your property's value from other information in the Assessor's possession if not returned, and (3) add a penalty of ten percent (10%) of the property's assessed value if not returned by the date required by law. *See Rules 171 and 172(e), and sections 441, 441(a-g), 463, and 501 for specifics.* All information submitted is subject to audit as provided for in sections 469 and 470, and Rules 191, 192 and 193. Section 441(g) states that property statements and attachments, found to be in error, may be refused and returned to the taxpayer for correction and compliance. Property statements not returned timely may be subject to an estimated assessment and/or penalties. Fully explain situations requiring deviation from your records. Please contact the Assessor's Office if you have any questions regarding compliance.

Section 441 states that if you own taxable personal property in any other 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 of property. The Assessor of the county will supply you with a form upon request.

This return is not a public document. The information contained herein will be held secret by the Assessor under section 451; however, this statement can be disclosed only to the district attorney, grand jury and other agencies specified in section 408. Attached schedules are considered to be part of the return. The Assessor's failure to keep such records confidential could subject them to civil damages (Government Code section 1504), and if such failure is determined to be willful, the Assessor may be subjected to other sanctions as provided by law (Government Code sections 3060-3074). Agents of the county hired as consultants are employees of the county and are subject to the same provisions, sanctions and penalties upon failure to keep records confidential.

Section 441.5 and Rule 171(b) state that taxpayers can submit schedules and attachments to the property statement. The section implies that the entire statement reproduced by the taxpayer can be submitted as an attachment in lieu of completing the forms supplied by the Assessor. The section further states that at least one statement as provided by the Assessor must be submitted along with the attachments, and the form must be properly executed. Finally, the section also states that the appearance of the attachments, including unsolicited information, must be in a format as specified by the Assessor. Requests for changes must be submitted in writing with a sample attached and receive approval prior to use. Contact the Assessor for information and instructions concerning computer media reporting.

The form(s) accompanying these instructions illustrate the format, the appearance, and the information required for submitting a self-generated property statement. Your attachments must be on letter size (8.5 inch by 11.0 inch), white paper using portrait orientation — not landscape (sideways). The sections and items appearing on each page are not to be moved to other pages or arranged differently. As a minimum, all pages must have the lien date year, your (assessee) name as it appears on the property statement, and the Assessor's assessment number as it appears on the property statement. In all instances, you must return the original BOE-571-C.

Include copies of the year-end profit and loss statement, the current year's budget, most current income and expense forecast (pro forma), your major repair schedule with costs, and a description of work to be performed.

SECTION 1

Enter your (assessee) name, attention or care of, and mailing address. Provide the name, telephone and fax numbers of the person to contact regarding the information in the return. Also, enter the location of the general ledger and all related accounting records; include the zip code with the address.

SECTION 2

Provide the facility name, type or nature of the facility (e.g.; coal, geothermal, natural gas, bio-mass, gas fired cogeneration, wood chip cogeneration, and coal fired cogeneration), and the date the facility went into commercial operation. Next, enter the Assessor's parcel number, your accounting or location code, and appraisal unit code as provided by the Assessor (leave blank if not known).

SECTION 3

Supplies — Provide the cost for fuel and nonfuel supplies on hand at lien date. Report actual or estimated amounts in whole dollars. There are a variety of methods for estimating supplies of which two are discussed. The first method is based on capacity. You have a capacity for storing 15,000 gallons of unleaded gasoline. Your last fuel delivery cost \$1.35 per gallon. At any given time, you reasonably believe the tanks are 30 percent full. The estimate of fuel on hand, in this case, is \$6,075 ($15,000 \times .30 \times 1.35 = 6075$). The other method is based on time. The total office supply expense for the year was \$15,000. Your experience indicates you have 1.5 months of supplies on hand at any given time. The estimate of office supplies, in this case, is \$1,875 ($15,000 \times (1.5/12) = 1875$).

Construction in Progress — Report the expenditures for equipment and other projects under construction not placed into service as of lien date. Report actual or estimated amounts in whole numbers. Acceptable methods for reporting cost are: (1) percentage complete times the authorization for expenditure (AFE), budgeted, or contract amounts; and (2) actual expenditure to date. If a project is to be allocated to other appraisal units, you are required to provide the allocated amounts. Separately report personal property (moveable equipment); fixtures and fixed plant/equipment; and buildings and land improvements.

Plant and Equipment — Enter the total cost of all plant and other equipment from the Plant & Equipment Schedule(s) attached.

Buildings, Fixtures, Land, and Land Improvements Total — Enter the total cost of all buildings, fixtures, land, and land improvements from the Buildings, Fixtures, Land, and Land Improvements Schedule(s) attached.

SECTION 4

Enter the total expenses and income reported from Sections VII and VIII of the property statement.

SECTION 5

Answer the listed questions and statements by checking the appropriate box: Yes, No, or NA (not applicable). *(Note that some items may require additional information depending on the answer.)*

SECTION 6

Report all system and subsystem data. If there are subsystems not listed, report these on a separate schedule. Enter "NA" for items that are not appropriate.

SECTION 7

Income — Enter the gross income for the categories listed for the calendar year preceding lien date. Report megawatt hours sold for the applicable categories of income. For each category, enter the income from utility and nonutility company sources. If the power plant is eligible to receive a Production Tax Credit as a result of the Energy Policy Act of 2005, enter the amount of the credit received in the prior calendar year as nonutility income. Also report the date PTC eligibility begins and when it will terminate. Lastly, enter the amount of megawatts capacity subject to this eligibility. Attach a separate schedule detailing "Other Income."

SECTION 8

Expenses — Enter direct operating expenses only for the calendar year preceding the lien date. Do not include capitalized items such as labor and benefits capitalized as part of plant and equipment acquisitions. Attach a separate schedule fully detailing "Other Costs."

SECTION 9

Enter monthly power generation, fuel usage and other operational information for the calendar year preceding lien date. Report gross generation as megawatt hours. The net generation is the amount of electricity sold or wheeled after all parasitic and other loads have been accounted for. Report the hours the plant was generating electricity; even if there was no net sales or operations were at a reduced (curtailed) level. Provide the amount of fuel used during the month, and indicate unit of measure; for example, tons or mcf as shown in the form. For cogeneration plants selling or transferring steam, report the amount of steam produced in barrels (BBL); no other unit of measure is acceptable. Report the amount of heated air sold in mcf. Finally, total each column for the year's total.

SECTION 10

Enter other production related information. Provide the energy buyer's name(s). Indicate the date of the sales contract and dates involving renegotiation of the price per unit of energy production. Specify the type of contract and duration, and the Standard Offer contract number if applicable; for example, S.O.4/20 years. Report the lien date price per KWH excluding capacity and bonus increments. Provide the lien date price for fuel including transportation charges: for example; price per mcf of gas, or price per ton of coal. Enter the name of the buyer(s) of the heated air or steam, or "Self Consumed" if not sold. Indicate the lien date selling price per barrel (BBL), or the internal accounting charge if self consumed.

SECTION 11

Enter plant production curtailed or off-line for periods greater than 24 hours during the month. Provide the month, the hours off-line and a brief explanation; for example, turbine failure.

SECTIONS 12 and SECTION 13

These sections are for reporting costs, in whole dollars, summarized by calendar year of acquisition plant and other fixed - moveable equipment; and buildings, fixtures, land and land improvements respectively. Attach as many schedules as needed to cover all reportable assets and property.

The first column is for entering the calendar year. The box above the "Cost" and "Assessor's Use Only" is for indicating the type of property being reported; for example, generation plant, computer equipment, office furniture and equipment, and fixtures. The "Cost" column is for entering the summarized cost for the calendar year. For each group, remember to total the cost.

Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit, section 179 deduction, or other tax or accounting adjustments. Items previously leased are reported at their original full cost and acquisition date. Do not include fully licensed vehicles and trailers, and off-highway vehicles subject to identification (trail bikes, snowmobiles, and 3- and 4-wheel all-terrain vehicles). The property tax is paid via the annual registration and off-highway identification sticker. However, you must report oversized and overweight rubber-tired vehicles, except commercial vehicles and cranes, requiring permits issued by the Department of Transportation to operate on the highways. Unlicensed vehicles and equipment with license plates starting with "SE" are to be reported. Do not include pipelines and rights-of-way because they are reported on separate property statements. If you have facilities and plants that are being allocated to other appraisal units, you are required to provide the allocated cost: we will not perform the allocation. Do not include application software costs in accordance with section 995.2 of the Revenue and Taxation Code.

Group the assets according to function. This may follow your accounting classification policy. Some general guidelines to grouping assets are:

- Computer equipment and office equipment/furniture should be reported separately.
- Computers, buildings, and land improvements which are an integral part of a facility or plant are to be combined with the equipment into a single category.
- Tanks having a capacity of 5,000 bbl or more are to be reported separately from tanks of lesser capacity.
- Categories or groups may be combined into one group if the Assessor uses the same value method, percentage of improvements, and classification for the individual groups: for example; AWT's, LACT's, BSW's, monitors, and gauging equipment. However, active and idle equipment must be split into separate groups: for example; active steam generators and injection systems, and idle steam generators and injection systems.

The following are some of the errors and unacceptable practices found to be most common during annual review of the property statement.

- Do not report negative numbers. They are ignored and treated as zero amounts.
- Do not classify major plant and equipment as "Miscellaneous Equipment"; otherwise, this category is treated as personal property or fixtures regardless of the dollar amount reported.
- Do not determine new acquisitions by reporting the difference between last year's and this year's account balances. All new acquisitions are reported as current year. Disposals are to be deleted from the appropriate year, or be deleted from the oldest reported amount in the prior year.
- Separately report active and idle assets of the same classification. You may determine the actual cost by acquisition year, or prorate the total group based on a single percentage for all acquisition years.
- Fully depreciated items still in use (active or idle) must be reported.
- Remember to incorporate finalized property tax audit adjustments as part of the reported information.

SECTION 14

List additions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include fixed plant, buildings, land, and land improvements. Provide the name of the asset schedule in which the item is reported, an item description, the date acquired or completion date, and the cost. Also provide the amount of prior year, reported construction in progress (CWIP). Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses incurred to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit, section 179 deduction, or other tax or accounting adjustments. Only completed projects should be reported as of the date the property becomes functional or operational; otherwise, the item should be reported as construction in progress.

SECTION 15

List deletions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include fixed plant, buildings, land, and land improvements. Provide the name of the asset schedule in which the item was reported in the prior year, an item description, disposal date, the date acquired or completion date, and the cost.

SECTION 16

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, 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 for property belonging to you (see *No. 3 below*).
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 and original year of acquisition in schedules for property belonging to you (see *No. 3 below*).
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 year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). Do not include in schedules for property belonging to you unless final payment has been made.
4. **VENDING EQUIPMENT.** Report the model and description of the equipment; do not include in schedules for property belonging to you unless you actually own the equipment.
5. **OTHER BUSINESSES.** Report other businesses on your premises.
6. **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.

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.

AGRICULTURAL PROPERTY STATEMENT FOR 2017

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2017)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY **APRIL 3, 2017.**

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

- 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, 2016**, through **December 31, 2016**:
 - (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.

LOCATION OF THE PROPERTY <i>(file a separate statement for each location)</i>	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. _____ Email Address _____
- 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

- 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: No. currently licensed _____
No. not currently licensed _____

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

PART III: REAL PROPERTY ALTERATIONS

Have you made any changes to the real property this past year? Yes No
If **Yes**, please complete Part III — "Real Property Alterations" on page 4. See Instructions on page 6, Part III.

PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

(SPECIFY TYPE BY CODE NUMBER) <i>Report conditional sales contracts that are not leases on Schedules C, D, or E</i>			YEAR OF ACQ.	YEAR OF MFG.	DESCRIPTION AND LEASE OR IDENTIFICATION NO.	COST TO PURCHASE NEW	ANNUAL RENT	ASSESSOR'S USE ONLY
1. Leased equipment	4. Animals	5. Other businesses						
2. Lease-purchase option equipment	6. Tenants, renters, farm mgt. co., etc.							
3. Capitalized leased equipment	7. Government-owned property							
Tax Obligation: A. Lessor B. Lessee								
Lessor's name								
Mailing address								
Lessor's name								
Mailing address								

DECLARATION BY ASSESSEE

OWNERSHIP TYPE <input checked="" type="checkbox"/>	<p>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</p> <p><i>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, 2017.</i></p>
Proprietorship <input type="checkbox"/>	
Partnership <input type="checkbox"/>	
Corporation <input type="checkbox"/>	
Other _____ <input type="checkbox"/>	

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*	DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* <i>(typed or printed)</i>	TITLE
NAME OF LEGAL ENTITY <i>(other than DBA) (typed or printed)</i>	FEDERAL EMPLOYER ID NO.
PREPARER'S NAME AND ADDRESS <i>(typed or printed)</i>	TELEPHONE NO. ()
	TITLE

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

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 other 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 cost of property. 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-F.

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.
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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. FIXED MACHINERY AND EQUIPMENT

Enter the total cost from Schedule C.

LINE 4. MOVABLE FARM EQUIPMENT

Enter the total cost from Schedule D.

LINE 5. OFFICE FURNITURE AND EQUIPMENT

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: REAL PROPERTY ALTERATIONS

Check either the **Yes** or the **No** box to indicate whether you have made alterations to the real property between **January 1, 2016**, and **December 31, 2016**. If **No** is checked, you may proceed to Part IV.

If you check the **Yes** box, go to page 4 to report any alteration made by you to the real property between **January 1, 2016**, and **December 31, 2016**. **If you have made changes to various parcels, but are filing only one property statement, list the parcel numbers in the column provided.**

Describe the alteration and report cost as follows:

- (1) **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).
- (2) **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.

- (3) 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).

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, 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 (see No. 3 below).
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, 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 (see No. 3 below).
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 year of manufacture, 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 items.

- (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", PART I if you have racehorses, registered or show horses. **Do not** report such animals on this schedule.

SCHEDULE C — FIXED MACHINERY AND EQUIPMENT

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 in Part III, 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.)

SCHEDULE D — MOVABLE FARM EQUIPMENT

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.

List each item of machinery and equipment that you own. 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 — OFFICE FURNITURE AND EQUIPMENT

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.**

If necessary, attach additional schedules to this property statement.

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.

BUSINESS PROPERTY STATEMENT FOR 2017

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2017)

FILE RETURN BY APRIL 3, 2017

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.
FILE A SEPARATE STATEMENT FOR EACH LOCATION.

PART I: GENERAL INFORMATION

COMPLETE (a) THRU (g)

- a. Enter type of business: _____
- b. Enter local telephone number _____ FAX number _____
Email Address _____
- c. Do you own the land at this business 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: _____
If your business name or location has changed from last year, enter the former name and/or location: _____
- e. Enter location of general ledger and all related accounting records (include zip code): _____

- f. Enter name and telephone number of authorized person to contact at location of accounting records: _____
- g. During the period of **January 1, 2016** through **December 31, 2016**:
 - (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.

PART II: DECLARATION OF PROPERTY BELONGING TO YOU
(attach schedule for any adjustment to cost)

- 1. Supplies
- 2. Equipment (From line 35)
- 3. Equipment out on lease, rent, or conditional sale to others (Attach Schedule)
- 4. Bldgs., Bldg. Impr., and/or Leasehold Impr., Land Impr., Land (From line 71)
- 5. Construction In Progress (Attach Schedule)
- 6. Alternate Schedule A (See instructions)
- 7.
- 8.

COST (omit cents) (see instructions)	ASSESSOR'S USE ONLY	

PART III: DECLARATION OF PROPERTY BELONGING TO OTHERS – IF NONE WRITE "NONE"

(SPECIFY TYPE BY CODE NUMBER)

Report conditional sales contracts that are not leases on Schedule A

- 1. Leased equipment
- 2. Lease-purchase option equipment
- 3. Capitalized leased equipment
- 4. Vending equipment
- 5. Other businesses
- 6. Government-owned property

Tax Obligation: A. Lessor B. Lessee

	Year of Acq.	Year of Mfr.	Description and Lease or Identification Number	Cost to Purchase New	Annual Rent
9. Lessor's name Mailing address					
10. Lessor's name Mailing address					

OWNERSHIP TYPE (☑)

- Proprietorship
- Partnership
- Corporation
- Other _____

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, 2017**.

- BUSINESS DESCRIPTION (☑)
- Retail
 - Wholesale
 - Manufacturer
 - Service/Professional

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER ()	TITLE

*Agent: See page 7 for Declaration by Assessee instructions.

SCHEDULE A — COST DETAIL: EQUIPMENT (Do not include property reported in Part III.)

Include expensed equipment and fully depreciated items. Include sales or use tax (see instructions for important use tax information), freight and installation costs. Attach schedules as needed. Lines 18, 32, 33, and 45 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE <i>(do not include licensed vehicles)</i>				2. OFFICE FURNITURE AND EQUIPMENT		3. OTHER EQUIPMENT <i>(describe)</i>			Calendar Year of Acq.	4. TOOLS, MOLDS, DIES, JIGS	
		COST		ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY
11	2016										2016		
12	2015										2015		
13	2014										2014		
14	2013										2013		
15	2012										2012		
16	2011										2011		
17	2010										2010		
18	2009										Prior		
19	2008										Total		
20	2007										5a. PERSONAL COMPUTERS		
21	2006									Calendar Year of Acq.		COST	ASSESSOR'S USE ONLY
22	2005												
23	2004										2016		
24	2003										2015		
25	2002										2014		
26	2001										2013		
27	2000										2012		
28	1999										2011		
29	1998										2010		
30	1997										2009		
31	1996										2008		
32	1995										Prior		
33	Prior										Total		
34	Total												
35	Add TOTALS on lines 19, 33, 34, 46 and any additional schedules. ENTER HERE AND ON PART II, LINE 2										Calendar Year of Acq.	5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES	
											COST	ASSESSOR'S USE ONLY	
36	ASSESSOR'S USE ONLY										2016		
37	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP. RCLND	PERS. PROP. ADJUSTMENT	PERS. PROP. FULL VALUE				2015		
38	Machinery & equipment	1									2014		
39	Office furniture & equipment	2									2013		
40	Tools, molds, dies & jigs	4									2012		
41	Personal Computers	5a									2011		
42	LAN and Mainframe	5b									2010		
43											2009		
44	Other equipment	3									2008		
45	Schedule B — Fixtures	—									Prior		
46	TOTALS										Total		

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

Attach schedules as needed. Line 69 "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				3. LAND IMPROVEMENTS <i>(e.g., blacktop, curbs, fences)</i>		4. LAND AND LAND DEVELOPMENT <i>(e.g., fill, grading)</i>		
		1. STRUCTURE ITEMS ONLY <i>(see instructions)</i>		2. FIXTURES ONLY <i>(see instructions)</i>		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY					
47	2016									
48	2015									
49	2014									
50	2013									
51	2012									
52	2011									
53	2010									
54	2009									
55	2008									
56	2007									
57	2006									
58	2005									
59	2004									
60	2003									
61	2002									
62	2001									
63	2000									
64	1999									
65	1998									
66	1997									
67	1996									
68	1995									
69	Prior									
70	Total									
71	Add TOTALS on line 70 and any additional schedules. ENTER HERE AND ON PART II, LINE 4									
72	Have you received allowances for tenant improvements for the current reporting period that are not reported above? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes indicate amount \$ _____									

REMARKS:

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 business 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 other 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 of property. 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-L.

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.
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INSTRUCTIONS*(complete the statement as follows)*

NAME. 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. **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. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment leased or rented to others, when any such properties are situated at many locations within this county.

USE TAX INFORMATION

California use tax is imposed on consumers of tangible personal property that is used, consumed, given away or stored in this state. Businesses must report and pay use tax on items purchased from out-of-state vendors not required to collect California tax on their sales. If your business is not required to have a seller's permit with the State Board of Equalization, the use tax may be reported and paid on your California State Income Tax Return or directly to the State Board of Equalization using our pay use tax on one-time purchase option available online. Obtain additional use tax information by calling the State Board of Equalization Information Center at 1-800-400-7115 or from the website - <http://www.boe.ca.gov/sutax/usetax.htm#page=Business>.

Part I: GENERAL INFORMATION*[complete items (a) through (g)]*

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.

LOCATION OF RECORDS — (e and f). Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

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.

Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report full cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges for buildings and improvements that are constructed or otherwise produced for an enterprise's own use (including assets constructed or produced by others) for which deposits or progress payments have been made. **Do not** include finance charges for purchased equipment.

LINE 1. SUPPLIES. Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

LINE 2. EQUIPMENT. Enter total from Schedule A, line 35 (*see instructions for Schedule A*).

LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS. Report cost on line 3 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 annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or 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 4. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT. Enter total from Schedule B, line 71 (*see instructions for Schedule B*).

LINE 5. 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 5.

LINE 6. ALTERNATE OR IN-LIEU SCHEDULE. If the Assessor enclosed BOE-571-L, *Alternate Schedule A*, with this property statement, complete the alternate schedule as directed and report the total cost on line 6.

LINES 7-8. OTHER. Describe and report the cost of tangible property not reported elsewhere on this form.

Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, 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 Schedule A or B (*see No. 3, below*).
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 Schedule A or B (*see No. 3, below*).
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 year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). **Do not** include in Schedule A or B unless final payment has been made.

4. VENDING EQUIPMENT. Report the model and description of the equipment; **do not** include in Schedule A.
5. OTHER BUSINESSES. Report other businesses on your premises.
6. 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 — COST DETAIL: EQUIPMENT

Do not include property already reported in Part III.

LINES 11-46. 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 III). 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 PART II, line 3, the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles in Column 3.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b. 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 A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

LINES 18, 32, 33 and 45. 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 18, 32, 33 and 45.

LINE 35. Add totals on lines 19, Column 4; line 33, Column 5a; line 34, Columns 1, 2, 3; line 46, Column 5b; and any additional schedules. Enter the same figure on PART II, line 2, that you entered in the box.

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

LINES 47-71. 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 A.

If you had any additions or disposals reported in Columns 1, 2, 3, or 4 during the period of January 1, 2016 through December 31, 2016, attach a schedule showing the month and year and description of each addition and disposal. Enclosed for this purpose is BOE-571-D, *Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement*. If additional forms are needed, photocopy the enclosed BOE-571-D.

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). Examples of some property items and their most common categorization are listed below:

EXAMPLES OF STRUCTURE ITEMS, Column 1

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of a trade, industry, or profession.

Air conditioning (except process cooling)
 Boilers (except manufacturing process)
 Central heating & cooling plants
 Craneways
 Elevators
 Environmental control devices (if an integral part of the structure)
 Fans & ducts (part of an air circulation system for the building)
 Fire alarm systems
 Partitions (floor to ceiling)
 Pipelines, pipe supports & pumps used to operate the facilities of a building
 Pits not used in the trade or process
 Railroad spurs
 Refrigeration systems (integral part of the building)
 Refrigerators, walk-in (excluding operating equipment) which are an integral part of the building
 Restaurants — rough plumbing to fixtures
 Safes — imbedded
 Signs which are an integral part of the building excluding sign cabinet (face & lettering)
 Silos or tanks when primarily used for storage or distribution
 Sprinkler systems
 Store fronts
 Television & radio antenna towers

EXAMPLES OF FIXTURE ITEMS, Column 2

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling)
 Boilers (manufacturing process)
 Burglar alarm systems
 Conveyors (to move materials and products)
 Cranes — traveling
 Environmental control devices (used in production process)
 Fans & ducts (used for processing)
 Floors, raised computer rooms
 Furnaces, process
 Ice dispensers, coin operated
 Machinery fdns. & pits (not part of normal flooring fdns.)
 Permanent partitions (less than floor to ceiling)
 Pipelines, pipe supports, pumps used in the production process
 Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process
 Plumbing — special purpose
 Power wiring, switch gear & power panels used in mfg. process.
 Refrigeration systems (not an integral part of the building)
 Refrigerators, walk-in unitized; including operating equipment
 Restaurant equipment used in food & drink preparation or service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.)
 Scales including platform & pit
 Signs — all sign cabinets (face) & free standing signs including supports
 Silos or tanks when primarily used for processing

LINE 69. If you have items reportable in Schedule B which were acquired in 1994 or previously, you **must** attach a separate schedule detailing the cost of such items by year(s) of acquisition. Enter the total cost of such items on line 69.

LINE 71. Add totals on line 70 and any additional schedules. Enter the same figure on PART II, line 4 that you entered in the box.

LINE 72. Report tenant improvements for which you received allowances during this reporting period that are not reported on Schedule B.

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.

ALTERNATE SCHEDULE A FOR BANK, INSURANCE COMPANY, OR FINANCIAL CORPORATION FIXTURES

Name _____ Location _____ Corporation No. _____

Include expensed equipment and fully depreciated items. Include sales or use tax, freight and installation costs. Attach schedules as needed. Line 95 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	1. COUNTERLINES, PARTITIONS, CAFETERIA EQUIPMENT, ETC.		2. SIGNS, CAMERAS, TV EQUIPMENT, ETC.		Enter Code (C) or (DR)	3. CARPETS (C), DRAPES (DR)		4. ATMs (Do not include free standing or counter-top units)	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
73	2016									
74	2015									
75	2014									
76	2013									
77	2012									
78	2011									
79	2010									
80	2009									
81	2008									
82	2007									
83	2006									
84	2005									
85	2004									
86	2003									
87	2002									
88	2001									
89	2000									
90	1999									
91	1998									
92	1997									
93	1996									
94	1995									
95	Prior									
96	Total									

97 Add TOTALS on lines 96, 103, and any additional schedules. **ENTER HERE AND ON (P1), PART II, LINE 6**

LINE NO	Enter Year of Acquis.	Enter Code (V) or (N)	5. VAULT DOORS (V) AND NIGHT DEPOSITORIES (N)		Enter Year of Acquis.	Enter Code (D) (W) or (K)	6. DRIVE-UP WINDOWS (D) WALK-UP WINDOWS (W) AND KIOSKS (K)		ASSESSOR'S USE ONLY		
			COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY	CLASSIFICATION	MARKET VALUE	ADJUSTED BASE YEAR VALUE
									Counterlines, etc.		
98									Camera, etc.		
99									Carpets, drapes		
100									ATMs		
101									Vault doors, etc.		
102									Kiosks, etc.		
103	TOTAL				TOTAL				TOTALS		

REMARKS: _____

**INSTRUCTIONS FOR COMPLETING ALTERNATE SCHEDULE A FOR BANK, INSURANCE COMPANY,
OR FINANCIAL CORPORATION FIXTURES**

This schedule is applicable ONLY to: (1) banks and financial corporations that are subject to taxation under the provisions of section 23181 et seq. of the Revenue and Taxation Code; and (2) insurance companies that are subject to taxation under the provisions of section 28 of Article XIII of the California Constitution. If the assessee named on this statement is not a bank, financial corporation, or insurance company as defined in the preceding sentence, so indicate in the "Remarks" section and **do not** complete this schedule. Complete BOE-571-L, *Business Property Statement*, and return it and this schedule to the Assessor.

If the assessee named on this statement is a bank, financial corporation, or insurance company as defined above, complete entire BOE-571-L, **except do not complete Schedule A or Column 2 of Schedule B of that statement.** This supplemental schedule must be completed in lieu of Schedule A and Column 2 of Schedule B and submitted with BOE-571-L.

NAME and LOCATION. Enter the OWNER NAME and LOCATION OF THE PROPERTY as indicated on the front of BOE-571-L.

CORPORATION NUMBER. Enter the corporate number issued by the California Secretary of State. If this number has not been issued, enter the equivalent number issued by the Franchise Tax Board.

FIXTURES. Under the California law, personal property owned by a bank or financial corporation, and personal property owned by an insurance company, are exempt from property tax assessment. However, fixtures are taxable and must be reported on this schedule. Report the cost of your fixtures by calendar year of acquisition in the column that best describes the fixtures. Total the reported costs and enter the total on (P1), line 6, of BOE-571-L.

Do not include building costs which are reported in Column 1 of Schedule B of BOE-571-L.

To facilitate your reporting, below is a list of typical fixtures. Note that some items may be capitalized as personal property on your records, but must be reported as fixtures on this schedule. If additional information is needed, please contact the Assessor's Office cited on the face of BOE-571-L.

COLUMNS 3, 5, and 6. Report separately each item's cost, year of acquisition, and descriptive code ("C" for Carpets, "DR" for Drapes, "V" for Vault Door, "N" for Night Depository, "D" for Drive-up Window, "W" for Walk-up Window, and "K" for Kiosk.) If carpets and drapes were acquired in the same year, please attach a separate schedule listing the year of acquisition and the individual costs.

COLUMN 4. ATMs that are installed as free standing or counter-top units within a building are classified as personal property. ATMs installed in a structure built primarily for the purpose of housing the ATMs, or an ATM installed through the wall of a building, is classified as a fixture. (See Property Tax Rule 122.5(e)(9) and Assessor's Handbook Section 504, page 18.)

REFERENCE LIST

LIST OF TYPICAL FIXTURES TO BE REPORTED IN COLUMN 1

Auditorium equipment (seating-stage and lighting-sound-projection)
Conveyors
Counters (include teller lines and railings)
Interior railings (not safety railings-staircase or mezzanine)
Man traps
Permanently attached partitions (less than ceiling heights)
Power panels, plumbing, and wiring for computers
Restaurant and cafeteria equipment including plumbing
Safe-deposit booths (partitions)
Shelving (attached or built-in)
Vault alarm systems
Vault ventilator
Wall-hung desks and built-in desks

LIST OF TYPICAL FIXTURES TO BE REPORTED IN COLUMN 2

Auxiliary or standby power generation equipment and ride through generators
Burglar alarms
Cameras (surveillance) attached to walls or columns
Closed circuit television systems
Electronic security or surveillance equipment
Music and security paging systems
Signs
Standby air conditioning for computers
Telephone systems equipment if permanently annexed to real property
Trash compactors and paper shredders
Vacuum air tube systems and compressors

BOE-571-R (P1) REV. 19 (05-16)
APARTMENT HOUSE PROPERTY
STATEMENT FOR 2017
(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2017)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 3, 2017

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

LOCATION OF THE PROPERTY *(street, city)*
(file a separate statement for each location)

2. Enter the total number of units for the location listed.

Do you live in one of the units?
 Yes No

If **yes**, enter the unit number _____

3. During the period of **January 1, 2016** through

December 31, 2016:

(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.

Local Telephone Number _____ Fax Number _____

Email Address _____

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

STREET _____	CITY _____	STATE _____	ZIP _____
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Enter name and telephone number of authorized person to contact at location of accounting records:

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.

1. If you no longer own this property as of January 1 of this year, show the name and mailing address of the new owner:

Name _____

Mailing Address _____

City and State _____ Zip Code _____

4. Do any other individuals, partnerships or corporations do business or own personal property (other than household furniture and personal effects of your tenants) located on your premises? Yes No If **yes**, list below.

NAME AND ADDRESS OF OWNER OF SUCH PROPERTY	NATURE OF THE BUSINESS OR PROPERTY	ASSESSOR'S USE ONLY

5. Do you hold furniture or equipment belonging to others on a loan, rental, or lease basis?
 Yes No If **yes**, list below.

NAME AND ADDRESS OF OWNER OF SUCH PROPERTY	QUANTITY AND DESCRIPTION	ASSESSOR'S USE ONLY

6. ENTER BELOW the number of fully furnished, partly furnished (e.g., stoves and refrigerators, not built-in), and unfurnished units. Also complete Schedule A. **Do not** include, either here or in Schedule A, any unit in which you live.

	SLP. ROOM	STUDIO	1 BEDRM.	2 BEDRM.	3 BEDRM.	LARGER	ASSESSOR'S USE ONLY	
FULLY FURNISHED								
PARTLY FURNISHED								
UNFURNISHED								
TOTALS								

7. Supplies Cost

8. Furniture and appliances Enter From Schedule A

9. Other furniture and equipment Enter From Schedule B

10.							
							TOTAL FULL VALUE
							PERSONAL PROPERTY
							FIXTURES
							OTHER IMPROVEMENTS
							LAND

THIS STATEMENT SUBJECT TO AUDIT

INSTRUCTIONS

The Revenue and Taxation Code of the State of California requires that every person, upon request of the Assessor, shall file a written property statement under penalty of perjury with the Assessor within such time as the Assessor may appoint. Please complete this form according to the numbered instructions provided below as your statement of furnishings and related equipment owned, possessed or controlled by you as of 12:01 a.m., January 1, this year at the location listed. Property which you are purchasing under a conditional sales contract must be included. **Return the completed statement form to the Assessor on or before the date stated in the official requirement section.** In all instances, you must return the original BOE-571-R.

LINE 3. PROPERTY TRANSFER

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.

LINE 4. Check the appropriate box. If **yes** is checked, enter the name and address of the owner of the furniture or equipment. Briefly describe the nature of the business or property. **Do not** report household furnishings owned by tenants and used in their living quarters, or other personal property owned or controlled by tenants.

LINE 5. Check the appropriate box. If **yes** is checked, enter the name and address of the owner or lessor and the quantity and description of the furniture or equipment. The lessor of the items will be asked to declare them.

LINE 6. Enter the number of fully furnished, partly furnished, and unfurnished units in the appropriate column or columns. If the owner of the building (other than a corporation) occupies a unit as his living quarters, do not include it. Please indicate in the **REMARKS** area the items contained in a typical PARTLY FURNISHED apartment of each size. A *sleeping room* is a room with no kitchen facilities; a *studio* contains a kitchen and a convertible living room; a *1 bedrm.* contains a bedroom, living room, kitchen, etc. Attach additional sheets if necessary.

LINE 7. Enter the cost of supplies that are on hand at 12:01 a.m. on January 1 of this year. Include janitorial and pool supplies, whether carried in your asset accounts or expensed.

LINES 8 and 9. Enter the total cost from Schedules A and B.

SCHEDULE A. Complete the schedule as instructed. If a portion of the furniture used in your rental units has been placed in storage, include the cost in the schedule and enter in the remarks the address where stored. **Do not** include built-in appliances, installed carpeting, or drapes as furniture; such items are considered part of the building. **Include** ranges, refrigerators, dishwashers, etc., if not built-in.

SCHEDULE B. Complete the schedule as instructed. **Include** all equipment not reported in Schedule A. If you care to attach a schedule listing types of equipment separately, you may do so.

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.

<p>THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.</p>
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BUSINESS PROPERTY STATEMENT FOR 2017

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2017)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FILE RETURN BY **APRIL 3, 2017**

LOCATION OF THE BUSINESS PROPERTY
STREET
CITY

(File a separate statement for each location.)

PART I: GENERAL INFORMATION

COMPLETE (a) THRU (g)
 a. Enter type of business: _____
 b. Enter local telephone no. _____ FAX no. _____
 Email Address _____
 c. Do you own the land at this business 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 number of authorized person to contact at location of accounting records: _____
 g. During the period of **January 1, 2016**, through **December 31, 2016**:
(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.

PART II: DECLARATION OF PROPERTY BELONGING TO YOU
(attach schedule for any adjustment to cost)

1. Supplies
 2. Equipment (From Schedule A, line 34A)
 3. Equipment out on lease, rent, or conditional sale to others (Attach Schedule)
 4. Structure and fixture items (From Schedule A, line 34B)
 5. Construction In Progress (Attach Schedule)
 6.
 7.

COST (omit cents) (see instructions)	ASSESSOR'S USE ONLY	

PART III: DECLARATION OF PROPERTY BELONGING TO OTHERS – IF NONE WRITE "NONE"

(SPECIFY TYPE BY CODE NUMBER)
Report conditional sales contracts that are not leases on Schedule A

	Year of Acq.	Year of Mfg.	Description and Lease or Identification No.	Cost to Purchase New	Annual Rent
1. Leased equipment					
2. Lease-purchase option equipment					
3. Capitalized leased equipment					
4. Vending equipment					
5. Other businesses					
6. Government-owned property					
Tax Obligation: A. Lessor B. Lessee					
8. Lessor's name Mailing address					
9. Lessor's name Mailing address					

DECLARATION BY ASSESSEE

OWNERSHIP TYPE ()

Proprietorship
 Partnership
 Corporation
 Other

Business Description ()

Retail
 Wholesale
 Manufacturer
 Service/Professional

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, 2017.**

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* _____ DATE _____
 NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed) _____ TITLE _____
 NAME OF LEGAL ENTITY (other than DBA) (typed or printed) _____ FEDERAL EMPLOYER ID NO. _____
 PREPARER'S NAME AND ADDRESS (typed or printed) _____ TELEPHONE NO. _____ TITLE _____

* Agent: See page 6 for Declaration by Assessee instructions.

SCHEDULE A — COST DETAIL: EQUIPMENT (Do not include property reported in Part III.)

Include expensed equipment and fully depreciated items. Include sales or use tax, freight and installation costs. Attach schedules as needed. "Prior"— Report detail by year(s) of acquisition on a schedule.

LINE NO	Calendar Year of Acq.	1 MACHINERY AND EQUIPMENT		2 OFFICE FURNITURE AND EQUIPMENT		3 STRUCTURE ITEMS ONLY (see instructions)		4 FIXTURE ITEMS ONLY (see instructions)		Calendar Year of Acq.	5a. PERSONAL COMPUTERS		
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	
10	2016									2016			
11	2015									2015			
12	2014									2014			
13	2013									2013			
14	2012									2012			
15	2011									2011			
16	2010									2010			
17	2009									2009			
18	2008									2008			
19	2007									Prior			
20	2006									Total			
21	2005												
22	2004									Calendar Year of Acq.	5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
23	2003										COST	ASSESSOR'S USE ONLY	
24	2002									2016			
25	2001									2015			
26	2000									2014			
27	1999									2013			
28	1998									2012			
29	1997									2011			
30	1996									2010			
31	1995									2009			
32	Prior									2008			
33	Total									Prior			
34A	ADD TOTALS ON LINE 33, COLS. 1 & 2 AND LINES 20 AND 34C OF COL. 5. ENTER HERE AND ON PART II, LINE 2				34B	ADD TOTALS ON LINE 33, COLS. 3 & 4. ENTER HERE AND ON PART II, LINE 4				34C	Total		

If you had any additions or disposals of equipment reported in Column 3, Structure Items, during the period January 1, 2016 through December 31, 2016, attach a schedule showing the month and year and description of each addition and disposal. A form for this purpose, BOE-571-D, Supplemental Schedule for Reporting Monthly Acquisitions and Disposals, is available from the Assessor's Office.

ASSESSOR'S USE ONLY

CLASSIFICATION	COL.	FIXTURES FULL VALUE	PERSONAL PROPERTY RCLND	ADJUSTMENTS	PERSONAL PROPERTY FULL VALUE
Machinery & equipment	1				
Office furniture & equipment	2				
Structures	3				
Fixtures	4				
Personal Computers	5a				
LAN and Mainframe	5b				
Attached schedules					
TOTALS					

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 business 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 other 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 cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION" 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-S.

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.
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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. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment or 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 (g)]

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.

LOCATION OF RECORDS — (e and f). Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

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.

Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report book cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. 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. **Do not** include finance charges for purchased equipment.

LINE 1. SUPPLIES. Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

LINE 2. EQUIPMENT. Enter total from Schedule A, line 34A (*see instructions for Schedule A, Columns 1 & 2*).

LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS. Report cost on line 3 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 annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or 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 *Lessors' 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 4. STRUCTURE AND FIXTURE ITEMS. Enter total from Schedule A, line 34B (*see instructions for Schedule A, Columns 3 & 4*).

LINE 5. 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 5.

LINES 6-7. Describe and report the cost of tangible property not reported elsewhere on this form.

Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, 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 Schedule A (*see No. 3, below*).
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 Schedule A (*see No. 3, below*).
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 year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). **Do not** include a Schedule A unless final payment has been made.
4. **VENDING EQUIPMENT.** Report the model and description of the equipment; **do not** include in Schedule A.
5. **OTHER BUSINESSES.** Report other businesses on your premises.
6. **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 — COST DETAIL: EQUIPMENT — COLUMNS 1, 2, & 5

Do not include property already reported in Part III.

LINES 10-32 OF COLUMNS 1 & 2, AND LINES 10-19 AND 24-33 OF COLUMN 5.

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 III). 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 Part II, line 3 the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles as "Other Equipment" (*attach schedule*) and enter in Part II, line 6.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b. 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 A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

LINE 32 OF COLUMNS 1 & 2 AND LINES 19 AND 33 OF COLUMN 5. For "prior" years acquisitions, you must attach a separate schedule detailing the cost of such equipment by year of acquisition. Enter the total cost of all such acquisitions on the appropriate line.

LINE 34A, ADD SUM OF TOTALS IN COLUMNS 1 & 2 LINE 33 AND COLUMN 5 LINES 20 AND 34C.

Enter the same figure on Part II, line 2 that you entered in the box.

SCHEDULE A — COST DETAIL: STRUCTURE AND FIXTURE ITEMS — COLUMNS 3 & 4

STRUCTURE ITEMS, Column 3

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of a trade, industry, or profession.

Air conditioning (except process cooling)
Boilers (except manufacturing process)
Central heating & cooling plants
Craneways
Elevators
Environmental control devices (if an integral part of the structure)
Fans & ducts (part of an air circulation system for the building)
Fire alarm systems
Partitions (floor to ceiling)
Pipelines, pipe supports & pumps used to operate the facilities of a building
Pits not used in the trade or process
Railroad spurs
Refrigeration systems (integral part of the building)
Refrigerators, walk-in (excluding operating equipment) which are an integral part of the building
Restaurants — rough plumbing to fixtures
Safes — imbedded
Signs which are an integral part of the building excluding sign cabinet (face & lettering)
Silos or tanks when primarily used for storage or distribution
Sprinkler systems
Store fronts
Television & radio antenna towers

FIXTURE ITEMS, Column 4

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling)
Boilers (manufacturing process)
Burglar alarm systems
Conveyors (to move materials and products)
Cranes — traveling
Environmental control devices (used in production process)
Fans & ducts (used for processing)
Floors, raised computer rooms
Furnaces, process
Ice dispensers, coin operated
Machinery fdns. & pits (not part of normal flooring fdns.)
Permanent partitions (less than floor to ceiling)
Pipelines, pipe supports, pumps used in the production process
Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process
Plumbing — special purpose
Power wiring, switch gear & power panels used in mfg. process.
Refrigeration systems (not an integral part of the building)
Refrigerators, walk-in unitized; including operating equipment
Restaurant equipment used in food & drink preparation or service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.)
Scales including platform & pit
Signs — all sign cabinets (face) & free standing signs including supports
Silos or tanks when primarily used for processing

Additions — Provide a detailed description and show the cost of each Structure Item addition made between **January 1, 2016** and **December 31, 2016**. Enter the month and year of completion. Additions include new facilities, additions to existing facilities, and renovations or alterations of existing facilities that increase their usefulness or convert them to an alternate use. Items not considered additions include normal maintenance and repair, painting, replacement of roof coverings, etc. **Do not** include items reported as construction-in-progress on line 5.

Disposals — Describe in detail and show the original year acquired and the acquisition cost of each Structure Item disposal made between January 1 and December 31. Enter the month and year the property was retired. Disposals include only facilities or portions of facilities physically removed from the site. Items removed and replaced under normal maintenance and repair, such as replaced roof coverings, do not qualify as disposals unless their replacement is reported as an addition.

LINE 34B, ADD SUM OF TOTALS IN LINE 33, COLUMNS 3 & 4. Enter in the box and on Part II, line 4.

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.

2017 WIND GENERATION PROPERTY STATEMENT

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

OFFICIAL REQUIREMENT

A report on this form is required by section 441(a) of the Revenue and Taxation Code (R&T). The statement must be completed according to the instructions and filed with the Assessor on or before **April 3, 2017**. Failure to file it on time will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by R&T section 463.

This statement is not a public document. The information contained herein will be held secret by the Assessor (R&T section 451); it can be disclosed only to the district attorney, grand jury, and other agencies specified in R&T section 408. Attached schedules are considered to be part of the statement.

SECTION 1. Name and Mailing Address

(Make necessary corrections to printed name mailing address)

Enter name and telephone number of authorized person to contact at location of accounting records
 Name _____
 Phone Number () _____ Fax Number () _____

Do you use accrual basis accounting? Yes No

Enter location of general ledger and all related accounting records (Include zip code)

Email Address _____

SECTION 2. Name and Type of Facility

Operational Date _____
 Main Parcel Number _____
 Accounting/Location Code _____
 Appraisal Unit Code _____

SECTION 3

		COST	ASSESSOR'S USE ONLY
A. SUPPLIES			IMP
			FIX
B. CONSTRUCTION IN PROGRESS <i>(attach listing)</i>	TOTAL		PP
	OUT OF COUNTY		
	% COMPLETE		
C. PLANT AND EQUIPMENT			
D. BUILDINGS, FIXTURES, LAND, AND LAND IMPROVEMENTS			TOTAL

SECTION 4 — DECLARATION OF PROPERTY BELONGING TO OTHERS - If none, write "NONE"

(Attach additional sheets in the same format if necessary)

SPECIFY TYPE BY CODE NUMBER				YEAR OF ACQUISITION	YEAR OF MANUFACTURE	DESCRIPTION AND LEASE OR IDENTIFICATION NUMBER	COST TO PURCHASE NEW	ANNUAL RENT
Report Conditional Sales Contracts in sections 10 and 11 as applicable								
1. Leased Equipment	4. Vending Equipment							
2. Leased-Purchase Option Equipment	5. Other Businesses							
3. Capitalized Lease Equipment	6. Government-Owned Property							
Tax Obligation	A. Lessor	B. Lessee						
A. Lessor's Name								
Mailing Address								
B. Lessor's Name								
Mailing Address								
C. Lessor's Name								
Mailing Address								

DECLARATION BY ASSESSEE

OWNERSHIP TYPE ()
 Proprietorship
 Partnership
 Corporation
 Other _____

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, 2017**.*

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER ()	TITLE

*Agent: See page 16 for Declaration by Assessee instructions.

2017 WIND GENERATION PROPERTY STATEMENT**STATEMENT OF AFFILIATES AND CONTRACTS****Section 5**

ITEM NO.	PROVIDE INFORMATION BELOW OR ATTACH SEPARATE SHEET AS NEEDED.
1.	<p>IS THERE A PARENT COMPANY? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE PARENT COMPANY'S NAME AND ADDRESS</p> <p>NAME _____</p> <p>ADDRESS _____</p> <p>_____</p>
2.	<p>DO YOU HAVE A LONG-TERM POWER PURCHASE AGREEMENT (PPA)? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE THE NAMES OF THE COMPANIES FOR WHICH YOU HAVE PPAs AND ATTACH COPIES OF THE AGREEMENTS.</p> <p>NAME _____</p> <p>NAME _____</p> <p>NAME _____</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>
3.	<p>WAS A NEW OR AMENDED PPA ENACTED SINCE THE LAST FILING? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, ATTACH COPY OF NEW OR AMENDED PPA.</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>
4.	<p>IS THIS PROPERTY SUBJECT TO A SALES LEASEBACK OR LEASE PASS THROUGH AGREEMENT? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, ATTACH A COPY OF THE AGREEMENT AND A COPY OF THE FAIR MARKET VALUE ANALYSIS.</p>
5.	<p>ARE YOU ELIGIBLE TO RECEIVE FEDERAL INCENTIVES? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, INDICATE THE FEDERAL INCENTIVE YOU HAVE OR WILL ELECT TO RECEIVE.</p> <p>PRODUCTION TAX CREDIT (PTC) <input type="checkbox"/> INVESTMENT TAX CREDIT (ITC) <input type="checkbox"/> TREASURY CASH GRANT FUND <input type="checkbox"/></p>
6.	<p>DO YOU HAVE A FACILITY MANAGEMENT/OPERATION/MAINTENANCE (O&M) CONTRACT? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE THE COMPANY NAME AND ATTACH A COPY OF THE CONTRACT INCLUDING ANY AMENDMENTS.</p> <p>NAME _____</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>
6a.	<p>WAS A NEW OR AMENDED O&M AGREEMENT ENACTED SINCE LAST FILING? YES <input type="checkbox"/> NO <input type="checkbox"/></p>
7.	<p>WAS THERE A CHANGE IN YOUR COMPANY STRUCTURE, OWNERSHIP, OR CONTROL WITHIN THE LAST 12 MONTHS? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE AN EXPLANATION IN AN ATTACHMENT.</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p> <p>If YES to both questions 1 and 2 above, filer must submit form BOE-100-B, <i>Statement of Change in Control and Ownership of Legal Entities</i>, to the State Board of Equalization.</p>
8.	<p>DO YOU OWN THE LAND ON WHICH THE WIND GENERAL FACILITY IS SITUATED? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF NO, ARE LAND LEASE AGREEMENTS FOR A TERM OF 35 YEAR OR MORE (INCLUDING OPTIONS) SINCE THE LAST FILING?</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>PROVIDE COPIES OF THE MOST CURRENT LAND LEASE AGREEMENTS AS AN ATTACHMENT.</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>

2017 WIND GENERATION PROPERTY STATEMENT**SECTION 6 — SCHEDULE OF SYSTEMS AND SUBSYSTEMS****A. FACILITY DOCUMENTATION**

List:

1. Assessor Parcel Number (APN):
2. Number of Wind Turbine Generators:
3. Maps/Plot Plans (showing APN and number of wind turbines)

APN

Number of Wind Turbines

B. FACILITY AND SPECIFICATIONS

1. Location nearest population center)	
2. Site Size (acres)	
3. Nameplate Rating (Gross MWE)	
4. Maximum Dependable Capacity (Gross MWE)	
5. Maximum Dependable Capacity (Net MWE)	
6. Placed in Service Date	

C. GENERATOR DATA

1. Manufacturer	
2. Number of Generators	
3. Type of Cooling	
4. Model Number	
5. Rating (KVA)	
6. Voltage	
7. Current (AMPs)	

D. BLADES

1. Manufacturer	
2. Model Number	
3. Number of Blades	

E. MAIN TRANSFORMER

1. Manufacturer	
2. Type	
3. Rating (KV)	

2017 WIND GENERATION PROERTY STATEMENT**SECTION 7 — SCHEDULE OF REVENUE AND PRODUCTION EXPENSES**

Account Description	Calendar Year	
	2016	
MEGAWATT HOURS		Notes
REVENUE		
Capacity Payments	\$	
Production Tax Credit		
Energy Revenue (including curtailments)		
TOTAL REVENUE		
EXPENSES ¹		
VARIABLE PRODUCTION EXPENSE		
Land Royalties		
TOTAL O&M EXPENSES (Production)		
TOTAL O&M EXPENSES (Site Operating)		
TOTAL NON-OPERATING G&A EXPENSES		
TOTAL OTHER EXPENSES		
TOTAL PRODUCTION EXPENSES		
NET OPERATING INCOME		

¹ Exclude property taxes, income taxes, depreciation, and amortization expenses.

2017 WIND GENERATION PROPERTY STATEMENT**SECTION 8 (1 OF 2) — SCHEDULE OF OPERATING CASH FLOW PROJECTIONS**

Company Name					
	2016	2017	2018	2019	2020
ANNUAL PROJECTIONS					
Annual Projected Availability					
Annual Capacity Factor					
Energy Production (kWh)					
Production Curtailment (kWh)					
Curtailment Rate (\$/kWh)					
Energy Rate (\$/kWh)					
REVENUE					
Capacity Payments					
Production Tax Credit					
Energy Revenue (including curtailments)					
Less Excessive Transmission Costs					
TOTAL REVENUE					
EXPENSES ¹					
VARIABLE PRODUCTION EXPENSE					
Land Royalties					
TOTAL O&M EXPENSES (Production)					
TOTAL O&M EXPENSES (Site Operating)					
TOTAL NON-OPERATING G&A EXPENSES					
TOTAL OTHER EXPENSES					
TOTAL EXPENSES					
	2021	2022	2023	2024	2025
ANNUAL PROJECTIONS					
Annual Projected Availability					
Annual Capacity Factor					
Energy Production (kWh)					
Production Curtailment (kWh)					
Curtailment Rate (\$/kWh)					
Energy Rate (\$/kWh)					
REVENUE					
Capacity Payments					
Production Tax Credit					
Energy Revenue (including curtailments)					
Less Excessive Transmission Costs					
TOTAL REVENUE					
EXPENSES ¹					
VARIABLE PRODUCTION EXPENSE					
Land Royalties					
TOTAL O&M EXPENSES (Production)					
TOTAL O&M EXPENSES (Site Operating)					
TOTAL NON-OPERATING G&A EXPENSES					
TOTAL OTHER EXPENSES					
TOTAL EXPENSES					

¹ Exclude property taxes, income taxes, depreciation, and amortization expenses

2017 WIND GENERATION PROPERTY STATEMENT**SECTION 8 (2 OF 2) — SCHEDULE OF OPERATING CASH FLOW PROJECTIONS**

Company Name					
	2026	2027	2028	2029	2030
ANNUAL PROJECTIONS					
Annual Projected Availability					
Annual Capacity Factor					
Energy Production (kWh)					
Production Curtailment (kWh)					
Curtailment Rate (\$/kWh)					
Energy Rate (\$/kWh)					
REVENUE					
Capacity Payments					
Production Tax Credit					
Energy Revenue (including curtailments)					
Less Excessive Transmission Costs					
TOTAL REVENUE					
EXPENSES ¹					
VARIABLE PRODUCTION EXPENSE					
Land Royalties					
TOTAL O&M EXPENSES (Production)					
TOTAL O&M EXPENSES (Site Operating)					
TOTAL NON-OPERATING G&A EXPENSES					
TOTAL OTHER EXPENSES					
TOTAL EXPENSES					
	2031	2032	2033	2034	2035
ANNUAL PROJECTIONS					
Annual Projected Availability					
Annual Capacity Factor					
Energy Production (kWh)					
Production Curtailment (kWh)					
Curtailment Rate (\$/kWh)					
Energy Rate (\$/kWh)					
REVENUE					
Capacity Payments					
Production Tax Credit					
Energy Revenue (including curtailments)					
Less Excessive Transmission Costs					
TOTAL REVENUE					
EXPENSES ¹					
VARIABLE PRODUCTION EXPENSE					
Land Royalties					
TOTAL O&M EXPENSES (Production)					
TOTAL O&M EXPENSES (Site Operating)					
TOTAL NON-OPERATING G&A EXPENSES					
TOTAL OTHER EXPENSES					
TOTAL EXPENSES					

¹ Exclude property taxes, income taxes, depreciation, and amortization expenses

2017 WIND GENERATION PROPERTY STATEMENT**SECTION 9 — PLANT OFF-LINE INFORMATION**

	MONTH	SCHEDULED HOURS	UNSCHEDULED HOURS	REASON
A.				
B.				
C.				
D.				
E.				
F.				
G.				
H.				
I.				
J.				

SECTION 10 (1 OF 3) — SCHEDULE OF FIXED PLANT

CAL. YR.	COST TYPE	GEARBOX	GENERATOR	BLADES / ROTORS	YAW DRIVES / PITCH DRIVES	NACELLE	BALANCE OF PLANT	ALL OTHER
2016	Additions							
2016	Replacements							
2015	Historical Costs							
2015	Retirements							
2014	Historical Costs							
2014	Retirements							
2013	Historical Costs							
2013	Retirements							
2012	Historical Costs							
2012	Retirements							
2011	Historical Costs							
2011	Retirements							
2010	Historical Costs							
2010	Retirements							
2009	Historical Costs							
2009	Retirements							
2008	Historical Costs							
2008	Retirements							
2007	Historical Costs							
2007	Retirements							

2017 WIND GENERATION PROPERTY STATEMENT**SECTION 10 (2 OF 3) — SCHEDULE OF FIXED PLANT**

CAL. YR.	COST TYPE	GEARBOX	GENERATOR	BLADES / ROTORS	YAW DRIVES / PITCH DRIVES	NACELLE	BALANCE OF PLANT	ALL OTHER
2006	Historical Costs							
2006	Retirements							
2005	Historical Costs							
2005	Retirements							
2004	Historical Costs							
2004	Retirements							
2003	Historical Costs							
2003	Retirements							
2002	Historical Costs							
2002	Retirements							
2001	Historical Costs							
2001	Retirements							
2000	Historical Costs							
2000	Retirements							
1999	Historical Costs							
1999	Retirements							
1998	Historical Costs							
1998	Retirements							
1997	Historical Costs							
1997	Retirements							
1996	Historical Costs							
1996	Retirements							
1995	Historical Costs							
1995	Retirements							
1994	Historical Costs							
1994	Retirements							
1993	Historical Costs							
1993	Retirements							
1992	Historical Costs							
1992	Retirements							

2017 WIND GENERATION PROPERTY STATEMENT

SECTION 10 (3 OF 3) — SCHEDULE OF FIXED PLANT

CAL. YR.	COST TYPE	GEARBOX	GENERATOR	BLADES / ROTORS	YAW DRIVES / PITCH DRIVES	NACELLE	BALANCE OF PLANT	ALL OTHER
1991	Historical Costs							
1991	Retirements							
1990	Historical Costs							
1990	Retirements							
1989	Historical Costs							
1989	Retirements							
1988	Historical Costs							
1988	Retirements							
1987	Historical Costs							
1987	Retirements							
1986	Historical Costs							
1986	Retirements							
Prior								
Prior								

EXPLANATIONS:

CURRENT YEAR ADDITIONS

CURRENT YEAR REPLACEMENTS

2017 WIND GENERATION PROPERTY STATEMENT

SECTION 11 — SCHEDULE OF PERSONAL PROPERTY

CAL YR ACQ	A. TEST AND REPAIR EQUIPMENT		B. OFFICE FURNITURE AND EQUIPMENT		C. OFFICE COMPUTER EQUIPMENT	
	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
2016						
2015						
2014						
2013						
2012						
2011						
2010						
2009						
2008						
2007						
2006						
2005						
2004						
2003						
2002						
2001						
2000						
1999						
1998						
1997						
1996						
1995						
1994						
1993						
1992						
1991						
1990						
1989						
Prior						
TOTAL						

2017 WIND GENERATION PROPERTY STATEMENT

SECTION 12 — SCHEDULE OF BUILDINGS, LAND, AND LAND IMPROVEMENTS

CAL YR ACQ	A. BULDINGS		B. LAND IMPROVEMENTS		C. LAND & LAND DEVELOPMENT	
	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
2016						
2015						
2014						
2013						
2012						
2011						
2010						
2009						
2008						
2007						
2006						
2005						
2004						
2003						
2002						
2001						
2000						
1999						
1998						
1997						
1996						
1995						
1994						
1993						
1992						
1991						
1990						
Prior						
TOTAL						

2017 WIND GENERATION PROPERTY STATEMENT

SECTION 13 — SCHEDULE OF ADDITIONS TO PERSONAL PROPERTY

IN ASSET SCHEDULE	DESCRIPTION OF ADDITIONS	DATE ACQUIRED	PRIOR YEAR CWIP	COST	ASSESSOR'S USE ONLY
A.					
B.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					

SECTION 14 — SCHEDULE OF DELETIONS TO PERSONAL PROPERTY

FROM ASSET SCHEDULE	DESCRIPTION OF DELETIONS	DATE DISPOSED	YEAR ACQUIRED	COST	ASSESSOR'S USE ONLY
A.					
B.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					

WIND GENERATION PROPERTY STATEMENT INSTRUCTIONS

GENERAL INFORMATION

California law prescribes a yearly ad valorem (property) tax based on property as it exists at 12:01 a.m. on January 1 (the lien date). References to sections are from the California Revenue and Taxation Code. References to Rules are from the California Code of Regulations.

Under section 441, the statement (forms) and the instructions constitute an official request that you declare all assessable property situated in this county which you owned, possessed, controlled, or managed on the lien date. You are also required to sign (under the penalty of perjury) and return the completed statement to the Assessor's Office by the date required by law. Failure to timely submit a properly, fully completed, signed statement will compel the Assessor to (1) return the statement for compliance, (2) estimate your property's value from other information in the Assessor's possession, and (3) add a penalty of 10 percent of the property's assessed value. *See Rules 171 and 172(e), and sections 441, 441(a-g), 463, and 501 for specifics.* All information submitted is subject to audit as provided for in sections 469 and 470, and Rules 191, 192 and 193. Section 441(g) states that property statements and attachments found to be in error may be refused and returned to the taxpayer for correction and compliance. Property statements not returned timely to the Assessor may be subject to an estimated assessment and/or penalties. Fully explain situations requiring deviation from your records. Please contact the Assessor's Office if you have any questions regarding compliance.

Section 441 states that if you own taxable personal property in any other 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 the aggregate cost of the property. The Assessor of the county will supply you with a form upon request.

This property statement is not a public document. The information contained herein will be held secret by the Assessor under section 451; however, this statement can be disclosed to the district attorney, grand jury and other agencies specified in section 408. Attached schedules are considered to be part of the property statement.

Section 441.5 and Rule 171(b) state that taxpayers can submit schedules and attachments to a property statement. The section indicates that the entire statement reproduced by the taxpayer can be submitted as an attachment in lieu of completing the forms supplied by the Assessor. The section further states that at least one statement as provided by the Assessor must be submitted along with the attachments, and the form must be properly executed. Finally, the section also states that the appearance of the attachments, including unsolicited information, must be in a format as specified by the Assessor. Requests for changes in the format must be submitted in writing and receive approval prior to use. Contact the Assessor for information and instructions concerning computer media reporting.

The property statement(s) accompanying these instructions illustrates the format, the appearance, and the information required for submitting a self-generated property statement. Your attachments must be on letter size (8.5" by 11"), white paper using portrait orientation — not landscape (sideways). The sections and items appearing on each page are not to be moved to other pages or rearranged. As a minimum, all pages must have the lien date year, and your name (assessee) and the Assessor's assessment number as they appear on the property statement provided by the Assessor. **YOU MUST RETURN THE ORIGINAL PROPERTY STATEMENT.**

SECTION 1

Enter your name (assessee), attention or care of, and mailing address. Provide the name, telephone number, fax number, and Email address of the person to contact regarding the information in the property statement. Also, enter the location of the general ledger and all related accounting records; include the zip code with the address.

SECTION 2

Provide the facility name and the date the facility went into commercial operation. Enter the Assessor's parcel number or file number, your accounting or location code, and appraisal unit code as provided by the Assessor (leave blank if not known).

SECTION 3

Supplies — Provide the cost for supplies on hand at lien date. Report actual or estimated amounts in whole dollars. There are a variety of methods for estimating supplies of which two are discussed. The first method is based on capacity. For example, you have a capacity for storing 15,000 gallons of unleaded gasoline. Your last fuel delivery cost was \$1.35 per gallon. At any given time, you reasonably believe the tanks are 30 percent full. For example, the estimate of fuel on hand, in this case, is \$6,075 ($15,000 \times .30 \times 1.35 = \$6,075$). The other method is based on time. For example, the total office supply expense for the year was \$15,000. Your experience indicates you have 1.5 months of supplies on hand at any given time. The estimate of office supplies, in this case, is \$1,875 ($15,000 \times (1.5/12) = \$1,875$).

Construction in Progress — Report the expenditures for equipment and other projects under construction not placed into service as of lien date. Report actual or estimated amounts in whole numbers. Acceptable methods for reporting cost are: (1) percentage complete times the authorization for expenditure (AFE), budgeted, or contract amounts; and (2) actual expenditure to date. If a project is to be allocated to other appraisal units, you are required to provide the allocated amounts. Separately report personal property (moveable equipment), fixtures, a fixed plant/equipment, buildings, and land improvements. **If you have not placed property in service, you are still required to provide the information required in Section 7.**

Plant and Equipment — Enter the total net cost (current year's additions, historical costs and retirements) of all plant and other equipment from section 10, Schedule of Fixed Plant, and section 11, Schedule of Personal Property.

Buildings, Fixtures, Land, and Land Improvements Total — Enter the total cost of all buildings, fixtures, land, and land improvements from section 12, Schedule of Buildings, Land, and Land Improvements.

SECTION 4

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, read your agreement carefully and enter A (Lessor) or B (Lessee), and whether the 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 for property belonging to you (see No. 3 below).
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 and original year of acquisition in schedules for property belonging to you (see No. 3 below).
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 year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). Do not include in schedules for property belonging to you unless final payment has been made.
4. **VENDING EQUIPMENT.** Report the model and description of the equipment; do not include in schedules for property belonging to you unless you actually own the equipment.

5. OTHER BUSINESSES. Report other businesses on your premises.

6. 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 that owns the property, and include a description of the property.

DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, must 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 for failure to file is applicable to unsigned property statements.

SECTION 5

Answer the listed questions and statements by checking the appropriate box: Yes, No, or NA (not applicable). *(Note that some items may require additional information depending on the answer.)*

SECTION 6

Report all system and subsystem data. If there are subsystems not listed, report these on a separate schedule. Enter "NA" for items that are not applicable.

SECTION 7

Report revenue and expenses for the 12-month period prior to the lien date. Descriptions of revenue and expense items are provided in the following section.

SECTION 8

You are required to provide the information in this Section whether or not the subject property has been placed in service.

Annual Projections - For each calendar year starting with the lien date year, enter the annual projected availability, annual capacity factor, energy production (kWh), paid curtailment (kWh), curtailment rate (\$/kWh), and energy rate (\$/kWh).

- Annual projected availability is the total amount of electricity a project can produce 24/7 less scheduled downtime (not including curtailments) divided by total amount of electricity a project can produce 24/7 within a calendar year.
- Annual capacity factor is the actual amount of electricity produced divided by total amount of electricity a project can produce 24/7 less scheduled downtime within a calendar year.
- Energy production should reflect the total amount of electricity (kWh) anticipated to be sold.
- Production curtailment is the amount of electricity (kWh) anticipated to not be loaded onto the electrical grid at the request of the utility of California's Independent Service Operator.

- Curtailment rate should reflect the anticipated average \$/kWh that will be received in compensation for not supplying electricity to the electrical grid.
- Energy rate should reflect the anticipated average \$/kWh from all sources.

Revenue - For each calendar year starting with the lien date year, enter the capacity payments, production tax credits, energy revenue, excessive transmission cost, and total revenue.

- Capacity payments should reflect the amount anticipated to be received from all sources for capacity agreements.
- Production tax credits should reflect the anticipated amount of dollar credits that will be received.
- Energy revenue should reflect the anticipated revenue derived from sale of electricity from all sources and anticipated amounts to be received from curtailments.
- Total revenue should reflect the anticipated aggregate of all revenues less anticipated excessive transmission costs.

Expenses - For each calendar year starting with the lien date year, provide anticipated variable production expenses, total O&M expenses (production), total O&M expenses (site operating G&A), total non-operating G&A expenses and other expenses.

- **VARIABLE PRODUCTION EXPENSES** – For each calendar year starting with lien date year, enter anticipated land royalties payments.
- **TOTAL O&M EXPENSES (Production)** – For each calendar year starting with the lien date year, enter anticipated “Total O&M Expenses.” O&M expenses, production, include but are not limited to payroll and benefits expenses, spare parts expenses, utilities expenses, outside services expenses, O&M fees, site equipment repair and maintenance expenses, material and supplies and consumables expenses, shop equipment and tools expenses, uniforms expenses, safety equipment expenses, freight and fuel expenses, chemicals, oils and lubricants expenses, gases expenses, and waste disposal expenses.
- **TOTAL O&M EXPENSES (Site Operating G&A)** – For each calendar year starting with the lien date year, enter anticipated “Total Expenses (Site Operating).” O&M expenses, site operating, include but are not limited to utilities expenses, outside services expenses, travel and meals expenses, environmental and sampling expenses and all other site operating G&A expenses.
- **TOTAL NON-OPERATING G&A EXPENSES** – For each calendar year starting with the lien date year, enter anticipated “Total Non-Operating G&A Expenses.” Total non-operating G&A expenses include but are not limited to insurance expenses, travel and meals expenses, outside services expenses, public relations expenses, bank fee expenses, ADA fee expenses, fixed land lease expenses, accounting and audit expenses, consulting expenses, subscriptions, dues and memberships expenses, bank and finance changes expenses, postage and courier expenses, and legal expenses.
- **OTHER EXPENSES** – For each calendar year starting with the lien date year, enter anticipated Other Expenses. Other expenses include but are not limited to royalties, CAISO expenses, royalties, interphase (wake) expenses, and interconnection fees expenses.

SECTION 9

Enter plant production curtailed or off-line for periods greater than 24 hours during the month. Provide the month, the hours off-line, and a brief explanation; for example, gearbox failure.

SECTION 10

Enter the most current year additions and replacement and provide as much component cost detail as possible based on the fields provided. If your accounting records allow you to provide greater component cost detail, you may submit a supplementary worksheet. Provide an explanation for current year additions and replacements under the explanation section provided for “Current Year Additions” and “Current Year Replacements,” respectively. Enter historical cost in the appropriate cells. Historical costs should be preserved over reporting years and should not be adjusted to reflect retirements. For current year replacement amounts, there should be a corresponding retirement amount to reflect vintage components that are the subject of current year replacement cost. Providing corresponding retirement cost for current year replacements may not always be possible. When there is uncertainty as to the actual or estimated amount of the retirement amount, it is not necessary to enter retirement amounts, but a statement should be provided under “Current Year Replacement” with a discussion addressing the issue. Explanations should be provided for all current year additions and replacements.

SECTIONS 11 and SECTION 12

These sections are for reporting costs, in whole dollars, summarized by calendar year of acquisition of non-fixed, moveable equipment; and buildings, land, and land improvements respectively. Attach as many schedules as needed to cover all reportable assets and property.

The first column is for entering the calendar year. The box above the "Cost" and "Assessor's Use Only" is for indicating the type of property being reported; for example, computer equipment, office furniture and equipment, and fixtures. The "Cost" column is for entering the summarized cost for the calendar year. For each group, remember to total the cost.

Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit or cash grant, Internal Revenue Service section 179 deduction, or other tax or accounting adjustments. Items previously leased are reported at their original full cost and acquisition date. Do not include fully licensed vehicles and trailers, and off-highway vehicles subject to identification (trail bikes, snowmobiles, and 3- and 4-wheel all-terrain vehicles). The property tax is paid via the annual registration and off-highway identification sticker. However, you must report oversized and overweight rubber-tired vehicles, except commercial vehicles and cranes, requiring permits issued by the Department of Transportation to operate on the highways. Unlicensed vehicles and equipment with license plates starting with "SE" are to be reported. Do not include pipelines and rights-of-way because they are reported on separate property statements. If you have facilities and plants that are being allocated to other appraisal units, you are required to provide the allocated cost; we will not perform the allocation. Do not include application software costs in accordance with section 995.2 of the Revenue and Taxation Code.

Group the assets according to function. This may follow your accounting classification policy. Some general guidelines to grouping assets are:

- Computer equipment and office equipment/furniture should be reported separately.
- Computers, buildings, and land improvements which are an integral part of a facility or plant are to be combined with the equipment into a single category.

The following are some of the errors and unacceptable practices found to be most common during annual review of the property statement.

- Do not report negative numbers. They are ignored and treated as zero amounts.
- Do not classify major plant and equipment as "Miscellaneous Equipment"; otherwise, this category is treated as personal property or fixtures regardless of the dollar amount reported.
- Do not determine new acquisitions by reporting the difference between last year's and this year's account balances. All new acquisitions are reported as current year. Disposals are to be deleted from the appropriate year, or be deleted from the oldest reported amount in the prior year.
- Separately report active and idle assets of the same classification. You may determine the actual cost by acquisition year, or prorate the total group based on a single percentage for all acquisition years.
- Fully depreciated items still in use (active or idle) must be reported.
- Remember to incorporate finalized property tax audit adjustments as part of the reported information.

SECTION 13

List additions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include buildings, land, and land improvements. Provide the name of the asset schedule in which the item is reported, an item description, the date acquired or completion date, and the cost. Also provide the amount of prior year, reported construction in progress (CWIP). Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses incurred to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit or cash grant, section 179 deduction, or other tax or accounting adjustments. Only completed projects should be reported as of the date the property becomes functional or operational; otherwise, the item should be reported as construction in progress.

SECTION 14

List deletions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include fixed plant, buildings, land, and land improvements. Provide the name of the asset schedule in which the item was reported in the prior year, an item description, disposal date, the date acquired or completion date, and the cost.

AIRCRAFT PROPERTY STATEMENT

Declaration of costs and other related property information as of 12:01 a.m., January 1, 20__

FILE RETURN BY: _____

PLEASE NOTE: This form must be filed timely with the Assessor's office, regardless of the status of any Historical Aircraft Exemption Claim. Penalties will apply if not filed.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FOR ASSESSOR'S USE ONLY

SECTION I: MUST BE COMPLETED ANNUALLY

FAA REGISTRATION NUMBER N	DAYTIME PHONE NUMBER ()	AIRCRAFT LOCATION (AIRPORT, HANGAR OR TIE-DOWN NUMBER)		
MANUFACTURER	MODEL		YEAR BUILT	
SERIAL NUMBER	PURCHASE DATE	PURCHASE PRICE \$	DATE MOVED TO THIS COUNTY	

FOR AIRCRAFT PREVIOUSLY REGISTERED OR ASSESSED IN ANOTHER CALIFORNIA COUNTY, INDICATE COUNTY NAME AND ASSESSMENT YEARS

FIXED BASE OPERATOR NAME	LAST MAJOR AIRFRAME OVERHAUL DATE:	COST: \$
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<p>AIRCRAFT CONDITION:</p> <p>WHEN PURCHASED <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR</p> <p>CURRENT <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR</p> <p>INTERIOR <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR</p> <p>EXTERIOR <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR</p>	<p>DAMAGE HISTORY</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, SEE INSTRUCTIONS AND ATTACH STATEMENT.</p> <p>EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, SEE INSTRUCTIONS AND ATTACH SCHEDULE.</p>
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TYPE OF USAGE:

PERSONAL/PLEASURE FLIGHT TRAINING RENTAL CHARTER/TAXI BUSINESS FRACTIONAL OWNERSHIP PROGRAM SHOW/MUSEUM

IF YOU CHECKED CHARTER/TAXI, DO YOU USE THE AIRCRAFT IN COMMON CARRIAGE MORE THAN 50% OF THE TIME? YES NO

NOTE: COMMON CARRIAGE DOES NOT INCLUDE FERRY FLIGHTS OR PART 91 OWNER FLIGHTS.

AVIONICS SUMMARY: REPORT ONLY ADDED OR REPLACED AVIONICS. DO NOT REPORT ORIGINAL STANDARD FACTORY AVIONICS.
FOR CONDITION, PLEASE ENTER (N) NEW, (A) AVERAGE, (P) POOR.

UNIT	ACQUISITION DATE	COST NEW	CONDITION	ASSESSOR USE ONLY	UNIT	ACQUISITION DATE	COST NEW	CONDITION	ASSESSOR USE ONLY
RVSM <small>REDUCED VERTICAL SEPARATION MINIMUM MONITOR</small>					RADAR ALTIMETER				
TAWS <small>TERRAIN AWARENESS WARNING SYSTEM</small>					ENCODER				
EFIS <small>ELECTRONIC FLIGHT INSTRUMENT SYSTEM</small>					RMI <small>RADIO MAGNETIC INDICATOR</small>				
TCAS <small>TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM</small>					VLF <small>VERY LOW FREQUENCY</small>				
NAVCOM #1					PHONE				
NAVCOM #2					RADAR				
TRANSPONDER A__ C__					LORAN				
GLIDESLOPE					ADF <small>AUTOMATIC DIRECTION FINDER</small>				
LOCALIZER					DME <small>DISTANCE MEASURING EQUIPMENT</small>				
COMPASS SYSTEM/HSI <small>HORIZONTAL SITUATION INDICATOR</small>					AIR CONDITIONING				
AUTOPILOT NUMBER OF AXES ____					BOOTS				
FLIGHT DIRECTOR					HF TRANSCEIVERS <small>HIGH FREQUENCY</small>				
GPS IFR <small>GLOBAL POSITIONING SYSTEM, INSTRUMENT FLIGHT RULES</small>					OTHER NON-FACTORY AVIONICS				

**THE DECLARATION BY ASSESSEE ON PAGE 2 MUST BE COMPLETED AND SIGNED
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

SECTION 1: (continued)

PLEASE ENTER INFORMATION AS OF JANUARY 1 OF THIS YEAR.

AIRFRAME HOURS:

ENGINE(S)	SINGLE	LEFT	RIGHT
MAKE			
MODEL			
YEAR OF MANUFACTURE			
HORSEPOWER			
HOURS SINCE NEW			
HOURS SINCE MAJOR OVERHAUL			
TIME BETWEEN OVERHAULS (TBO)			
HOURS SINCE MIDLIFE			
DATE OF MAJOR OVERHAUL			
DATE OF LANDING GEAR OVERHAUL			

FOR HELICOPTERS - HOURS SINCE MAJOR OVERHAUL:		
ENGINE	MAIN ROTOR BLADES	MAIN ROTOR HEAD ASSEMBLY
MAST	MAST TRANSMISSION	TAIL ROTOR DRIVESHAFT
TAIL ROTOR GEARBOX	TAIL ROTOR HUB ASSEMBLY	TAIL ROTOR BLADES
SERVOS	MISCELLANEOUS	

ENGINE MAINTENANCE SERVICE PROGRAM: YES NO

NAME OF PROGRAM: _____ ENROLLMENT DATE: _____

FOR HOME BUILT, KIT, OR EXPERIMENTAL AIRCRAFT, ENTER EXACT DATE OF FIRST FLIGHT: _____

SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGES WITHIN THE LAST CALENDAR YEAR

NAME AND ADDRESS OF OWNER IF DIFFERENT FROM FAA REGISTERED OWNER

NAME		ADDRESS		
CITY	STATE	ZIP CODE	COUNTY	

IF AIRCRAFT WAS SOLD, ATTACH A COMPLETE COPY OF THE SALES CONTRACT

IF SOLD OR DONATED:	DATE OF SALE	SALE PRICE \$
NEW OWNER NAME		ADDRESS
CITY	STATE	ZIP CODE COUNTY

IF: MOVED JUNKED PARTED DESTROYED ABANDONED

DATE	NEW LOCATION (IF MOVED)	COUNTY
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EXPLANATION

AIRCRAFT NOT HABITUALLY BASED IN THIS COUNTY

AIRPORT/FBO WHERE NORMALLY KEPT	HANGAR/TIE-DOWN NO.
CITY	STATE ZIP CODE COUNTY

CHECK REASON AIRCRAFT IS OR WAS IN THIS COUNTY: REPAIRS FOR SALE IN TRANSIT TO: _____
 OTHER:

ATTACH STATEMENT REGARDING ANY ADDITIONAL INFORMATION YOU FEEL WOULD ASSIST US IN VALUING YOUR AIRCRAFT. IF OWNERSHIP TYPE IS LLC, PLEASE ATTACH A LIST OF MEMBERS NAMES.

OWNERSHIP TYPE (✓) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>	<p align="center">DECLARATION BY ASSESSEE</p> <p align="center">Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</p> <p><i>I certify (or 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, 20__.</i></p>
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SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER ()	TITLE
EMAIL ADDRESS		

* AGENT: SEE INSTRUCTIONS FOR DECLARATION BY ASSESSEE.

THIS STATEMENT IS SUBJECT TO AUDIT

OFFICIAL REQUEST

Pursuant to California Revenue and Taxation Code section 5362, the Assessor of the county in which an aircraft is habitually situated shall assess the aircraft at its market value. The Assessor's records indicate that you are the owner of the aircraft identified on page 1 of this form. In accordance with section 5365, you are required to complete this form according to the instructions. Pursuant to section 5367, failure to return this form by the specified due date will require the Assessor to add a 10% penalty to the market value of your aircraft.

This statement is not a public document. In accordance with Revenue and Taxation Code section 451, the information contained herein will be held secret by the Assessor. It can only be disclosed to the district attorney, grand jury, and other agencies specified in section 408. Attached schedules are considered to be part of the statement.

GENERAL INSTRUCTIONS

ALL INFORMATION PROVIDED SHOULD BE AS OF JANUARY 1.

SECTION I.

This section must be completed annually. Specific information is required to correctly determine the value of the aircraft

STATEMENT OF CONDITION: Using the information below, check the box that reflects the condition of your aircraft as of January 1:

New: An aircraft that is new or is maintained in new condition.

Good: Paint and airframe are in near new condition. Minor scratches. Windows clear with no crazing or discoloration. Interior is in near new condition. Simple cleaning removes any smell, dirt or matting.

Average: Paint is generally sound and attractive. Slight oxidation can be easily polished out leaving paint shiny. Small scratches, chips or dents can be found especially in high use areas. Windows have milky edges, some crazing or light scratches. The interior use shows minor fraying, stains, or cracking. Cleaning and shampooing will make the interior look attractive. Aircraft certificate is current, 6 months annual, ½ TBO (Time Between Overhauls), ADs (Air Worthiness Directives) complied.

Poor: Paint is badly oxidized, peeled and blemished. Most leading edges and upper surfaces are chipped, crazed, dented, and oxidized. All windows crazed and scratched. After touch-up and polishing, aircraft still looks unsightly. Needs new paint. Interior shows high use, scratches, tear, snags, frayed fabric, exposed foam, peeling laminates, and loose panels. Interior looks and smells dirty after cleaning and needs replacement. Aircraft has not flown, is out of annual, engine is run out and will not pass inspection, ADs not complied.

AVIONICS SUMMARY: Indicate the date of acquisition and the condition of existing avionics equipment. List any additional avionics and their cost under "Non-factory avionics added in last calendar year." For condition, please enter *N* for new, *A* for average, and *P* for poor.

DAMAGE HISTORY: To report damage history, attach a statement indicating the type of damage, date of damage, copy of report made to FAA, and maintenance log and repairs made.

EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED:

Leased: If you lease equipment in connection with this aircraft's operation, attach a schedule listing the name and address of the owner, description of the leased property, cost if purchased, and annual rent.

Exchanged: Attach a schedule listing any exchange of equipment since purchase.

Additions or Retirements: From date of acquisition of aircraft to last day in December of last year if you have added or retired equipment, attach a schedule listing the description of the equipment, date added or retired, and the cost of equipment added or retired.

FRACTIONAL OWNERSHIP: If the aircraft is enrolled in a Fractional Ownership Program, forms BOE-570-FO (-1, -2) must be filed.

SECTION II.

This section must be completed if filing for the first time or if there have been any changes within the last calendar year.

ADDITIONAL INFORMATION: Attach a statement regarding any additional information you feel would assist the Assessor in valuing your aircraft.

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.

EXEMPTIONS

Armed Forces Members. If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing Form BOE-261-D, *Servicemembers Civil Relief Act Declaration*. Obtain the declaration form from the Assessor or from your unit Legal Officer.

Aircraft of Historical Significance. If you are an individual owner who does not hold the aircraft primarily for purposes of sale, does not use the aircraft for commercial purposes or general transportation, the aircraft is 35 years or older and is displayed to the public at least 12 days per year, obtain Form BOE-260-B from the Assessor. The exemption claim must be filed on or before February 15 for a full exemption and by August 1 for a partial exemption.