



## **Sherman & Boone**

### **Realtors**

1260 41<sup>st</sup> Avenue, Suite O, Capitola, CA 95010

Phone: (831) 464-5013 Fax: (831) 462-1618

Email: [Kkay@shermanandboone.com](mailto:Kkay@shermanandboone.com)

September 1, 2011

State Board of Equalization

RE: Request for Opinion from Legal Staff RE -4000 North Cedar Ave., Fresno, CA

Ladies and Gentlemen:

It has been requested that I provide a brief regarding a personal property tax that has been attached to our real property, where no personal property has ever existed.

As an explanation of history, Omni Financial was the lender on a large commercial development located in Fresno, California. The subject property is adjacent to several parcels that are owned by the City of Fresno, and collectively all of the parcels are referred to as "Granite Park." Unfortunately, the project experienced many difficulties and Omni Financial foreclosed on the property in July, 2009. In addition to multiple years of back property taxes owed, there were many legal issues surrounding the project, and the City of Fresno was foreclosing on the adjacent land as well. In short, the entire development project was extremely confusing for one and all.

My position with Omni Financial is as the REO Asset Manager, and one of my responsibilities is to monitor property taxes. I discovered that one of the small parcels was assessed for real property for \$35,181.00, but the tax bill was for around \$190,000! After inquiries with the assessor, I was directed to the personal property assessor's office where I was informed there was "personal property" on the premises assessed for \$4,628,250.00. I was rather perplexed, as the parcel in question had been zoned as a parking lot since 2005, and "The Zone Sports Center" (the previous owner) was only the developer of the project, and never operated a business at these locations – only as the subdivider of the properties, and the builder of the shell buildings, most of which had been sold off. Luckily, the personal property assessor drove out to the property after my inquiry, and removed the personal property from the tax roll for the 2010 tax year, since there was no business in operation at 4000 North Cedar, and there was no personal property on the premises, but the personal property had been assessed as of 2007, and so far they have refused to correct the tax roll for the prior years.

As I mentioned, the development had many difficulties, and one of our tasks was to make lot line adjustments, and the County of Fresno demanded that all property taxes be brought current in order to move forward with the development. Knowing the assessor had made an error, and that errors could be reversed, we wrote a check for \$241,424.43, and approximately \$134,000 of it was for the personal property tax. We thought that since there was no personal property, the assessor would correct their error and refund the tax collected for something that didn't exist, however the assessor has thus far

refused to correct the error. I filed a formal appeal, and the application was denied due to "timeliness of the appeal application."

The assessor refused to supply us with a copy of the 2007 571-L form, so that we could determine what the personal property was for, until June, 2011. The form was filed by the previous owner's CPA, who attached to the form a breakdown of the costs of construction over a 6 year period, which included eight parcels of land. (See attached) He clearly states that the cost of construction was approximately \$4,149,941.00. This figure is almost exactly the amount of the personal property assessment (a 10% penalty was added to the principal) however there is no itemization of personal property, because the cost of construction was for parking lots and buildings, and not for personal property. The Personal Property Tax Assessor applied the costs of construction to personal property tax, however the real property tax assessor had already made field inspections each time a building permit was finalized, and the real property's values were increased as improvements were made, with itemized notations for tax, such as "parking lot light fixtures" and "asphalt."

The assessor's office later informed us in late June, 2011, that the 571-L form could be amended and re-filed. We only had several days in which to file the amended returns, however with the cooperation of the previous owner, we filed the Amended 571-L forms, (see attached) declaring that no business had been in operation at 4000 North Cedar - more specifically "The Zone Sports Center." We further provided a sworn statement from the previous owner (see attached) that he in fact never operated a business at the premises. The Assessor's office has thus far refused to acknowledge the filing of the amended returns, and instead demands copies of the previous owner's tax returns from 2006 and 2007. Included in the previous owner's certification letter, is a statement that he did not file returns, and that his financial records have been seized. It seems the Assessor would have known The Zone Sports Center didn't operate a business at 4000 North Cedar because they mailed the forms to a completely different location. Although we have communicated to the Assessor via email, personal visits, letters, and a sworn statement from the previous owner, they state that the matter could be resolved quickly and easily - with tax returns that do not exist.

I spoke briefly with Mr. Paul Dictos, Fresno County's new Assessor/Recorder. He asked me why we paid the tax in the first place, and I explained the lot line adjustment issue, however since then, my calls and emails have had no replies.

The Assessor is unable or unwilling to correct a simple error. They are unable or unwilling to provide an itemized list of what they are basing \$4,100,000 worth of personal property on, and only say that they cannot answer my questions at this time. We have another parcel at Granite Park in escrow, and a County department is refusing to acknowledge the new lot line adjustment until all of the property taxes are brought current. We are willing and able to bring the real property taxes current, however about \$268,000 is assessed for the erroneous personal property tax, and we simply cannot afford to advance additional funds for something which has never existed.

We implore your office to instruct the County of Fresno to refund the overpaid tax and remove the error from the 2008 and 2009 tax rolls.

Thank you for your attention to this matter, and please feel free to call with any questions.

Sincerely,

  
Kimberlee Kay  
REO Asset Management  
DRE# 00889114



# County of Fresno

Paul Dictos, CPA  
Assessor - Recorder

July 25, 2011

Omni Financial  
Attn: Kimberlee Kay  
1260 41<sup>st</sup> Ave., Suite O  
Capitola, CA 95010

RE: Zone Sports Center LLC  
Business Account A08 S2104  
APN: 438-021-33

Dear Ms. Kay:

This is in response to your letter dated July 11, 2011. In your letter you state that the assessor's office made an assessment for personal property based on construction costs reported on the *Business Property Statement Form 571-L* that were for real property, not personal property. In reviewing once again the *Business Property Statement Form 571-L* and the attachment, we find that the costs reported under the heading "Construction in Progress" does not state specifically that the costs are for real property. We made an assumption based on the costs allocated to Land Cost, Land Improvements & Buildings that were closer to the amounts assessed by the Real Property Division of the Assessor's office that the remaining costs allocated to "construction in progress" were for business personal property owned by Zone Sports Center LLC.

On June 2, 2011 you and Mr. Barbis came into our office and spoke with Mr. Donald Tharpe, Supervising Auditor-Appraiser, to ask about changing the assessment on above-named business. Mr. Tharpe informed both of you that the 2007 assessment was the result of a Business Property Statement that was filed by Mr. Curtis R. Wong, CPA, on behalf of The Zone Sports Center LLC. The property statement was signed by Mr. Wong and dated June 29, 2007. The Assessor's Office notified Zone Sports Center LLC in a letter dated July 13, 2007 of a proposed escape assessment. This office also sent a *Notice of Enrollment* dated July 27, 2007 informing the corporation that the assessment had been enrolled per California Revenue and Taxation Code Section 534. The *Notice of Enrollment* also informed the corporation of its right to appeal the assessment by filing an *Application for Changed Assessment* within 60 days after the date of the notice. Our records indicate that no *Application for Changed Assessment* was timely filed by the corporation or its agent.

Mr. Tharpe informed you and Mr. Barbis that since the corporation did not timely file an *Application for Changed Assessment*, the only way to change the assessment would be to amend the 2007 Business Property Statement and **provide evidence showing that there was no assessable property on January 1, 2007.** He also informed you both that because the 2008 and 2009 Business Property Statements were not filed, our office made an estimate of value per California Revenue and Taxation Code sections 501 & 463.

Contrary to the assertion in your letter that we are ignoring the amended returns, we are not; but we do need you to provide the income tax returns previously request by our office. In your letter you asked for the code section that gives the assessor "the right to analyze a company's tax returns?" I will refer you to the California Revenue and Taxation Code Sections 441(d), 442, and 470. A local assessor has broad powers under these sections to demand information for assessment purposes. Therefore, these provisions would permit the Assessor to inspect Federal income tax returns in order to make adequate property assessment. Section 6103(d) of the Internal Revenue Code also appears to permit such an inspection.

Omni Financial  
July 25, 2011  
Page 2

Mr. Tharpe and I informed you that along with the amended returns, you need to provide the complete Federal Income tax filings for the corporation for the years 2007, 2008 and 2009. The documents that you have submitted on Thursday, June 30, 2011 with the amended returns do not provide the documentation necessary for this office to change the enrolled assessments.

If you have any further questions, you may contact our office at (559) 600-3534 and choose option #5, between the hours of 9:00 a.m. and 4:00 p.m. Monday through Friday.

Yours very truly,

A handwritten signature in cursive script that reads "Gloria Torres".

Gloria Torres  
Chief Auditor-Appraiser  
Personal Property Division

GT/hr



# County of Fresno

Paul Dictos, CPA  
Assessor - Recorder

June 30, 2011

Omni Financial  
Attn: Kimberlee Kay  
1260 41<sup>st</sup> Ave., Suite O  
Capitola, CA 95010

RE: Zone Sports Center LLC  
Business Account A08 S2104  
APN: 438-021-33

Dear Ms. Kay:

This letter is in response to our receipt of the amended returns for the above listed corporation's 2007, 2008, and 2009 Business Property Statements. We also received a letter from Barbara Jones, Office Manager for Fortune-Ratliff General Contractors, Inc. as well as a letter from Milt Barbis, managing member of The Zone Sports Center LLC, and from Martin Boone and Chris A. Johnson, managing members, stating that you act as agent for Omni Financial.

On June 2, 2011 you and Mr. Barbis came into our office and spoke with Mr. Donald Tharpe, Supervising Auditor-Appraiser, to ask about changing the assessment on the above named business. Mr. Tharpe informed you both that the 2007 assessment was the result of a Business Property Statement that was filed by Mr. Curtis R. Wong, CPA on behalf of The Zone Sports Center LLC. The property statement was signed by Mr. Wong and dated June 29, 2007. The assessor's office notified Zone Sports Center LLC in a letter dated July 13, 2007 of a proposed escape assessment. This office also sent a *Notice of Enrollment* dated July 27, 2007 informing the corporation that the assessment had been enrolled per California Revenue and Taxation Code section 534. The *Notice of Enrollment* also informed the corporation of its right to appeal the assessment by filing an *Application for Changed Assessment* within 60 days after the date of the notice. Our records indicate that no *Application for Changed Assessment* was timely filed by the corporation or its agent.

Mr. Tharpe informed both Ms. Kay and Mr. Barbis that since the corporation did not timely file an *Application for Changed Assessment* the only way to change the assessment would be to amend the 2007 Business Property Statement and provide evidence showing that there was no assessable property on January 1, 2007. He also informed both of you that because the 2008 and 2009 Business Property Statements were not filed, our office made an estimate of value per California Revenue and Taxation Code Sections 501 & 463. Mr. Tharpe requested from you the complete Federal Income Tax filings for the corporation for the years 2007, 2008, and 2009.

The documents that you have submitted on Thursday, June 30, 2011 with the amended returns do not provide the documentation necessary for this office to change the enrolled assessments.

Omni Financial  
July 1, 2011  
Page 2

If you have any further questions, you may contact our office at (559) 600-3534 and choose Option #5, between the hours of 9:00 a.m. - 4:00 p.m. Monday through Friday.

Yours very truly,

A handwritten signature in cursive script that reads "Gloria Torres".

Gloria Torres  
Chief Auditor-Appraiser  
Personal Property Division

GT/hr

The Zone Sports Center, LLC  
c/o Milt Barbis  
1044 E. Herndon #106  
Fresno, CA 93720

**RECEIVED**

JUN 30 2011

**ASSESSOR  
FRESNO COUNTY**

June 29, 2011

Fresno County Assessor  
2281 Tulare Street #201  
Fresno, CA 93715-1146

RE: 571-L Form for 2007, 2008 and 2009 Parcel No. 438-021-33 or 67

To Whom it May Concern:

This letter is to certify that The Zone Sports Center, LLC did not operate a business at the Granite Park Location, and more specifically parcel 438-021-33 or 67. The newly amended forms, attached hereto, are a true and accurate statement of personal property, as there never was never any personal property used for the operation of The Zone Sports Center, LLC. The Zone was a land developer and hired outside parties for the construction and development of Granite Park.

The Zone Sports Center had filed extensions for the filing of income taxes for the years 2006 forward, however during the time of extension for filing, all financial records have been confiscated for legal purposes in an unrelated issue, and are no longer in my possession or available for inspection.

The information as reported by my accountant, Janzen, Tamberi & Wong was correct and accurate as to accumulated cost of construction since our acquisition of the parcels in 2004, however they inadvertently reported the construction information on the wrong form. We are also unable to calculate a specific cost of construction as to parcel 33 independently, which later became parcel 67 since the construction was happening all over the project, and all at once. Not even the contractor can allocate the construction costs per parcel, however the real property assessor has allocated costs and taxed the parcels individually.

I formally request that you accept the amended 571-L forms for the tax years 2007, 2008 and 2009, as The Zone never had any personal property at the locations noted above.

Thank you for your cooperation.

Sincerely,

  
Milt Barbis

The Zone Sports Center, LLC

371-L

# AMENDED

2007

## BUSINESS PROPERTY STATEMENT DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION AS OF 12:01 A.M., JANUARY 1, 2007

(Make necessary corrections of the printed name and mailing address.)  
**RECEIVED**

OWNER NAME: ZONE SPORTS CENTER  
DBA: ZONE SPORTS CENTER  
STREET: 2257 W SHAW AVENUE  
CITY: FRESNO, CA 93711

FILE RETURN BY: April 1, 2007  
LOCATION OF THE PROPERTY  
STREET: 4000 N. CEDAR  
CITY: FRESNO, CA 93726  
Parcel no. of this location (if known): 438-021-33

ASSESSOR  
FRESNO COUNTY

(File a separate statement for each location)

**PART I GENERAL INFORMATION**

COMPLETE (a) THRU (g) AS REQUESTED

a. Enter type of business: LAND DEVELOPMENT

b. Enter local Telephone No. (559) 217-1423

E-mail Address (optional)

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: 1/1

When did you start business in FRESNO CO? DATE: 1/1

If your business name or location has changed from last year, enter the former name and/or location

e. Basic location of general ledger and all related accounting records (include ZIP):  
2257 W SHAW AVENUE  
FRESNO, CA 93711

f. Enter Name and Telephone No. of authorized person to contact at location of accounting records: MILT BARBIS 559-217-1423

g. During the period of January 1, 2006 through December 31, 2006

(1) Has all or part of this real property been subject to a change in ownership? YES  NO

(2) Are any related entities conducting business in the county? if yes, provide name, mailing address, and locations. YES  NO

(3) If you leased this real property, has it been the subject of a lease agreement for a period of 35 years or more (include options)? YES  NO

(4) Did you acquire "control" through acquisition of stock or other interest in a legal entity which owns real property in this county? YES  NO

(5) Did another person or entity acquire "control" through acquisition of stock or otherwise of this corporation or entity? YES  NO

**PART II DECLARATION OF PROPERTY BELONGING TO YOU**  
Attach Schedule For Any Adjustment To Cost

	COST (Omit Cents) (See Instructions)	ASSESSOR'S USE ONLY
1. Original Cost	0	
2. Depreciation (From Line 1)	0	
3. Adjustment on lease, rent, or conditional sale to others (Attach Schedule)	0	
4. Additions and/or Leasehold Impr. Land Impr. Land (From Line 1)	0	
5. Deductions in Progress (Attach Schedule)	0	
6. Accruals Schedule A	0	
7.	0	
8.	0	

**PART III DECLARATION OF PROPERTY BELONGING TO OTHERS - IF NONE WRITE "NONE"**

(SPECIFY TYPE CODE BY NUMBER)  
Report conditional sales contracts on Schedule A

	Year of Acq.	Year of Mfr.	Description and Lease or Identification Number	Cost to Purchase New	Annual Rent
1. General Equipment					
2. General Purpose Construction Equipment					
3. Specialized General Equipment					
4. Vending Equipment					
5. Other Businesses					
6. Government Owned Property					
9. Lease Obligation: A. Lessor B. Lessee					
10. Property Name and Address					

**OWNERSHIP TYPE**

Partnership

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, 2007.

Name: MILT BARBIS (typed or printed)  
Title: Manager

Name or Legal Entity (other than DBA) (typed or printed): ZONE SPORTS CENTER LLC  
FEIN: ..

Preparer Name and Address (typed or printed): 3711 Telephone: 30 Title:

NOT Applicable - NO BUSINESS IN OPERATION AT THIS LOCATION

**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 (do not include licensed vehicles)				2. OFFICE FURNITURE AND EQUIPMENT		3. OTHER EQUIPMENT (describe)		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	2010									2010								
12	2009									2009								
13	2008	NO BUSINESS IN OPERATION										2008						
14	2007															2007		
15	2006															2006		
16	2005															2005		
17	2004									2004								
18	2003									Prior								
19	2002									Total								
20	2001										5a. PERSONAL COMPUTERS							
21	2000									Calendar Year of Acq.			COST	ASSESSOR'S USE ONLY				
22	1999																	
23	1998									2010								
24	1997									2009								
25	1996									2008								
26	1995									2007								
27	1994									2006								
28	1993									2005								
29	1992									2004								
30	1991									2003								
31	1990									2002								
32	1989									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 MAINFRAME							
36	ASSESSOR'S USE ONLY									2010								
37	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP. RCLND	PERS. PROP. ADJUSTMENT	PERS. PROP. FULL VALUE	2009										
38	Machinery & equipment	1						2008										
39	Office furniture & equipment	2						2007										
40	Tools, molds, dies & jigs	4						2006										
41	Personal Computers	5a						2005										
42	LAN and Mainframe	5b						2004										
43								2003										
44	Other equipment	3						2002										
45	Schedule B — Fixtures	-						Prior										
46	TOTALS							Total										

**RECEIVED**  
 JUN 30 2011  
 ASSESSOR  
 FRESNO COUNTY

**SCHEDULE B — COST DETAIL: BUILDING, 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 (e.g., blacktop, curbs, fences)		4. LAND AND LAND DEVELOPMENT (e.g., fill, grading)		
		1. STRUCTURE ITEMS ONLY (see instructions)		2. FIXTURES ONLY (see instructions)		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY					
47	2010									
48	2009									
49	2008									
50	2007									
51	2006									
52	2005									
53	2004									
54	2003									
55	2002									
56	2001									
57	2000									
58	1999									
59	1998									
60	1997									
61	1996									
62	1995									
63	1994									
64	1993									
65	1992									
66	1991									
67	1990									
68	1989									
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 \$ _____									

**RECEIVED**  
JUN 30 2011  
ASSESSOR  
FRESNO COUNTY

REMARKS:

NO BUSINESS IN OPERATION AT THIS LOCATION

See attached explanation letter



# AMENDED

# 2008

# 571-L

## BUSINESS PROPERTY STATEMENT DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION AS OF 12:01 A.M., JANUARY 1, 2007

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

FILE RETURN BY April 1, 2007

**OWNER** ZONE SPORTS CENTER  
**NAME**  
**DBA**  
**STREET**  
**CITY** 2257 W SHAW AVENUE  
 FRESNO, CA 93711

# RECEIVED

JUN 30 2011

**LOCATION OF THE PROPERTY**  
**STREET** 4000 N. GEDAR  
**CITY** FRESNO, CA 93726

**Parcel no. of this location (if known)**  
 438-021-33

(File a separate statement for each location)

PART I GENERAL INFORMATION		ASSESSOR	
COMPLETE (a) THRU (g) AS REQUESTED		FRESNO COUNTY	
a. Enter type of business:	LAND DEVELOPMENT	f. Enter Name and Telephone No. of authorized person to contact at location of accounting records.	MILT BARBIS 559-217-1423
b. Enter local Telephone No. (559 )	217-1423	g. During the period of January 1, 2007 through December 31, 2007	
c. Do you own the land at this business location?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	(1) Has all or part of this real property been subject to a change in ownership?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
If yes, is the name on your deed recorded as shown on this statement?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	(2) Are any related entities conducting business in the county? If yes, provide name, mailing address, and locations.	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
d. When did you start business at this location? DATE: //		(3) If you leased this real property, has it been the subject of a lease agreement for a period of 35 years or more (incl options)?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
When did you start business in FRESNO CO? DATE: /		(4) Did you acquire "control" through acquisition of stock or otherwise of a legal entity which owns real property in this county?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
If your business name or location has changed from last year, enter the former name and/or location		(5) Did another person or entity acquire "control" through acquisition of stock or otherwise of this corporation or entity?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
e. Date location of general ledger and all related accounting records (incl ZIP)	2257 W SHAW AVENUE FRESNO, CA 93711		
PART II DECLARATION OF PROPERTY BELONGING TO YOU		COST (Omit Cents) (See Instructions)	
Attach Schedule For Any Adjustment To Cost		ASSESSOR'S USE ONLY	
1. Acquisition			
2. Depreciation (From Line 35)			
3. Depreciation on lease, rent, or conditional sale to others (Attach Schedule)			
4. Depreciation on and/or Leasehold Impr. Land Impr. Land (From Line 71)			
5. Depreciation in Progress (Attach Schedule)			
6. Attach Schedule A	See Instructions		
7.			
8.			
PART III DECLARATION OF PROPERTY BELONGING TO OTHERS - IF NONE WRITE "NONE"			
(SPECIFY TYPE CODE BY NUMBER) Report conditional sales contracts on Schedule A			
1. General Equipment	4. Vending Equipment	Year of Acq.	Year of Mfr.
2. Lease Purchase Option Equipment	5. Other Businesses	Description and Lease or Identification Number	Cost to Purchase New
3. Leased Equipment	6. Government-Owned Property		Annual Rent
Tax Obligation: A. Lessor B. Lessee			
9. Leasehold Interest	NONE		
10. Entity Name			
OWNERSHIP TYPE			
Partnership <input type="checkbox"/>	DECLARATION BY ASSESSEE		
Partnership <input type="checkbox"/>	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.		
Cooperation <input type="checkbox"/>	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, 2007.		
Other <input type="checkbox"/>			
BUSINESS DESCRIPTION	Name of person or entity (typed or printed)	Date	
Retail <input type="checkbox"/>	MILT BARBIS / managing mth	6/30/11	Title Manager
Wholesale <input type="checkbox"/>	Name or Legal Entity (other than USA) (typed or printed)		
Manufacturer <input type="checkbox"/>	ZONE SPORTS CENTER LLC		FEIN
Service/Prof. <input checked="" type="checkbox"/>	Preparer Name and Address (typed or printed)	93711	Telephone

# NOT Applicable - NO BUSINESS IN OPERATION

# ATTN: THIS LOCATION

**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	2010									2010		
12	2009	NO BUSINESS IN OPERATION										
13	2008											
14	2007											
15	2006											
16	2005	RECEIVED JUN 30 2011 ASSESSOR FRESNO COUNTY										
17	2004											
18	2003											
19	2002											
20	2001									Prior		
21	2000									Total		
22	1999									5a. PERSONAL COMPUTERS	COST	ASSESSOR'S USE ONLY
23	1998										2010	
24	1997									2009		
25	1996									2008		
26	1995									2007		
27	1994									2006		
28	1993									2005		
29	1992									2004		
30	1991									2003		
31	1990									2002		
32	1989									Prior		
33	Prior									Total		
34	Total									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 MAINFRAME)	
											COST	ASSESSOR'S USE ONLY
36	ASSESSOR'S USE ONLY									2010		
37	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP. RCLND	PERS. PROP. ADJUSTMENT	PERS. PROP. FULL VALUE		2009			
38	Machinery & equipment	1							2008			
39	Office furniture & equipment	2							2007			
40	Tools, molds, dies & jigs	4							2006			
41	Personal Computers	5a							2005			
42	LAN and Mainframe	5b							2004			
43									2003			
44	Other equipment	3							2002			
45	Schedule B — Fixtures	-							Prior			
46	TOTALS								Total			

**SCHEDULE B — COST DETAIL: 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 (e.g., blacktop, curbs, fences)		4. LAND AND LAND DEVELOPMENT (e.g., fill, grading)		
		1. STRUCTURE ITEMS ONLY (see instructions)		2. FIXTURES ONLY (see instructions)		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY					
47	2010									
48	2009									
49	2008									
50	2007									
51	2006									
52	2005									
53	2004									
54	2003									
55	2002									
56	2001									
57	2000									
58	1999									
59	1998									
60	1997									
61	1996									
62	1995									
63	1994									
64	1993									
65	1992									
66	1991									
67	1990									
68	1989									
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 \$ _____									

**RECEIVED**  
JUN 30 2011  
ASSESSOR  
FRESNO COUNTY

REMARKS:

NO BUSINESS IN OPERATION AT THIS LOCATION  
See attached explanation letter



571-L

AMENDED

2009

BUSINESS PROPERTY STATEMENT
DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
AS OF 12:01 A.M. JANUARY 1, 2007

RECEIVED

JUN 30 2011

ASSESSOR
FRESNO COUNTY

OWNER ZONE SPORTS CENTER LLC
NAME
DBA
STREET 2257 W SHAW AVENUE
CITY FRESNO, CA 93711

FILE RETURN BY April 1, 2007
LOCATION OF THE PROPERTY
STREET 4000 N. CEDAR
CITY FRESNO, CA 93726
Parcel no. of this location (if known)
438-021-33

(File a separate statement for each location)

PART I GENERAL INFORMATION
COMPLETE (a) THRU (g) AS REQUESTED
a. Enter type of business: LAND DEVELOPMENT
b. Enter local Telephone No. (559) 217-1423
c. Do you own the land at this business location? YES [X] NO [ ]
d. When did you start business at this location? DATE: //
e. Enter location of general ledger and all related accounting records (incl ZIP)
2257 W SHAW AVENUE
FRESNO, CA 93711

PART II DECLARATION OF PROPERTY BELONGING TO YOU
Table with columns: Description, COST (Omit Cents), ASSESSOR'S USE ONLY. Rows include 1. Schedule, 2. Equipment, 3. Equipment on lease, rent, or conditional sale to others, 4. Leasehold Impr, Land Impr, Land, 5. Construction in Progress, 6. Alternate Schedule A.

PART III DECLARATION OF PROPERTY BELONGING TO OTHERS - IF NONE WRITE "NONE"
(SPECIFY TYPE CODE BY NUMBER)
1. Leased Equipment
2. Leased Purchase Option Equipment
3. Leased Leased Equipment
4. Vending Equipment
5. Other Businesses
6. Government-Owned Property
Tax Obligation: A. Lessor B. Lessee
9. Lessor Name
10. Lessee Name

OWNERSHIP TYPE
Partnership [ ]
Partnership [ ]
Corporation [ ]
Other [ ]
BUSINESS DESCRIPTION
Retail [ ]
Wholesale [ ]
Manufacturer [ ]
Service/Prof [X]
Name: MILT BARBIS / manager
Date: 6/30/11
Title: Manager
FEIN:
Preparer Name and Address:
3711 Telephone: 30 Title:

NOT Applicable - NO BUSINESS IN OPERATION

AT THIS LOCATION

**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 cost. 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 (do not include licensed vehicles)				2. OFFICE FURNITURE AND EQUIPMENT		3. OTHER EQUIPMENT (describe)		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	2010									2010				
12	2009	<p><b>NO BUSINESS IN OPERATION</b></p> <p><b>RECEIVED</b></p> <p>JUN 30 2011</p> <p>ASSESSOR FRESNO COUNTY</p>										2009		
13	2008													
14	2007													
15	2006													
16	2005													
17	2004													
18	2003													
19	2002													
20	2001													
21	2000													
22	1999			5a. PERSONAL COMPUTERS										
23	1998			COST	ASSESSOR'S USE ONLY									
24	1997													
25	1996													
26	1995													
27	1994													
28	1993													
29	1992													
30	1991													
31	1990													
32	1989													
33	Prior													
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 MAINFRAME!			
											COST	ASSESSOR'S USE ONLY		
36	ASSESSOR'S USE ONLY									2010				
37	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP. RCLND	PERS. PROP. ADJUSTMENT	PERS. PROP. FULL VALUE			2009				
38	Machinery & equipment	1								2008				
39	Office furniture & equipment	2								2007				
40	Tools, molds, dies & jigs	4								2006				
41	Personal Computers	5a								2005				
42	LAN and Mainframe	5b								2004				
43										2003				
44	Other equipment	3								2002				
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.	BUILDGINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS				3. LAND IMPROVEMENTS (e.g., blacktop, curbs, fences)		4. LAND AND LAND DEVELOPMENT (e.g., fill, grading)	
		1. STRUCTURE ITEMS ONLY (see instructions)		2. FIXTURES ONLY (see instructions)		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY				
47	2010								
48	2009								
49	2008								
50	2007								
51	2006								
52	2005								
53	2004								
54	2003								
55	2002								
56	2001								
57	2000								
58	1999								
59	1998								
60	1997								
61	1996								
62	1995								
63	1994								
64	1993								
65	1992								
66	1991								
67	1990								
68	1989								
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 \$ _____								

**RECEIVED**  
JUN 30 2011  
ASSESSOR  
FRESNO COUNTY

REMARKS:

NO BUSINESS IN OPERATION AT THIS LOCATION

See attached explanation letter



**FORM**  
**571-L**

**2007**

**BUSINESS PROPERTY STATEMENT**  
 DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION  
 AS OF 12:01 A.M., JANUARY 1, 2007

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

FILE RETURN BY April 1, 2007

OWNER NAME: **ZONE SPORTS CENTER LLC**  
 DBA:  
 STREET: **2257 W SHAW AVENUE**  
 CITY: **FRESNO, CA 93711**

LOCATION OF THE PROPERTY  
 STREET: **4000 N. CEDAR**  
 CITY: **FRESNO, CA 93726**

Parcel no. of this location (if known)  
**438-021-33**

(File a separate statement for each location)

<b>PART I GENERAL INFORMATION</b>		f. Enter Name and Telephone No. of authorized person to contact at location of accounting records <b>MILT BARBIS 559-217-1423</b>	
COMPLETE (a) THRU (g) AS REQUESTED		g. During the period of January 1, 2006 through December 31, 2006	
a. Enter type of business: <b>LAND DEVELOPMENT</b>		(1) Has all or part of this real property been subject to a change in ownership? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
b. Enter local Telephone No. <b>(559) 217-1423</b>		(2) Are any related entities conducting business in the county? If yes, provide name, mailing address, and locations. YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
c. Do you own the land at this business location? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>		(3) If you leased this real property, has it been the subject of a lease agreement for a period of 35 years or more (incl options)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
If yes, is the name on your deed recorded as shown on this statement? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>		(4) Did you acquire "control" through acquisition of stock or otherwise of a legal entity which owns real property in this county? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
d. When did you start business at this location? DATE: <b>1/1</b>		(5) Did another person or entity acquire "control" through acquisition of stock or otherwise of this corporation or entity? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
When did you start business in FRESNO CO? DATE: <b>1/1</b>			
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 (incl ZIP) <b>2257 W SHAW AVENUE FRESNO, CA 93711</b>			

PART II DECLARATION OF PROPERTY BELONGING TO YOU Attach Schedule For Any Adjustment To Cost	COST (Omit Cents) (See Instructions)	ASSESSOR'S USE ONLY	
1. Supplies	0		
2. Equipment (From Line 35)	64,451		
3. Equipment on lease, rent, or conditional sale to others (Attach Schedule)	0		
4. Bldgs, Bldg Impr, and/or Leasehold Impr, Land Impr, Land (From Line 71)	2,345,749		
5. Construction in Progress (Attach Schedule)	4,149,941		
6. Alternate Schedule A See Instructions	0		
7.	0		
8.	0		

PART III DECLARATION OF PROPERTY BELONGING TO OTHERS - IF NONE WRITE "NONE"						
(SPECIFY TYPE CODE BY NUMBER) Report conditional sales contracts on Schedule A						
1 Leased Equipment	4. Vending Equipment	Year of Acq.	Year of Mfr.	Description and Lease or Identification Number	Cost to Purchase New	Annual Rent
2 Leased-Purchase Option Equipment	5. Other Businesses					
3 Capitalized Leased Equipment	6. Government-Owned Property					
Tax Obligation: A. Lessor B. Lessee						
9. Lessor's Name						
Mailing Address	NONE					
10. Lessor's Name						
Mailing Address						

OWNERSHIP TYPE ( )	<b>DECLARATION BY ASSESSEE</b>		
	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, 2007.		
Proprietorship <input type="checkbox"/>	Signature of Assessee or Authorized Agent <i>Curtis R Wong CPA</i>		Date <i>6/29/07</i>
Partnership <input checked="" type="checkbox"/>	Name of Assessee or Authorized Agent (typed or printed) <i>CURTIS R. WONG, CPA</i>		Title <i>CPA</i>
Corporation <input type="checkbox"/>	Name of Legal Entity (other than DBA) (typed or printed) <b>ZONE SPORTS CENTER LLC</b>		FEIN <b>77-0567810</b>
Other <input type="checkbox"/>	Preparer Name and Address (typed or printed) <b>JANZEN, TAMBERI &amp; WONG 7650 N PALM, STE 105, FRESNO, CA 93711</b>		Telephone <b>(559) 432-0300</b>
BUSINESS DESCRIPTION ( )	Title		
Retail <input type="checkbox"/>			
Wholesale <input type="checkbox"/>			
Manufacturer <input type="checkbox"/>			
Service/Prof. <input checked="" type="checkbox"/>			

BOE-571-L (S1B) REV. 11 (8-06)

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. Lines 18, 31, 33, and 42 "Prior" -- Report detail by year(s) of acquisition on a separate schedule.

Line No	Calendar Yr. of Acq.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE (Do not include Licensed Vehicles)			2. OFFICE FURNITURE AND EQUIPMENT		Calendar Yr. of Acq.	3. OTHER EQUIPMENT Describe		Calendar Yr. 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	2006	40,000			872		2006			2006		
12	2005						2005			2005		
13	2004						2004			2004		
14	2003	22,500			1,079		2003			2003		
15	2002						2002			2002		
16	2001						2001			2001		
17	2000						2000			2000		
18	1999						1999			Prior		
19	1998						1998			Total		
20	1997						1997			Calendar Yr. of Acq.	5a. COMPUTERS Component cost of \$25,000.00 or less	
21	1996						1996				COST	ASSESSOR'S USE ONLY
22	1995						Prior					
23	1994						Total			2006		
24	1993						Calendar Yr. of Acq.	6. COPIERS AND GOLF CARTS		2005		
25	1992							COST	ASSESSOR'S USE ONLY	2004		
26	1991									2003		
27	1990									2002		
28	1989							2006			2001	
29	1988						2005			2000		
30	1987						2004			Prior		
31	1986						2003			Total		
32	1985						2002			Calendar Yr. of Acq.	5b. COMPUTERS--Component cost of \$25,000.01-\$500,000.00	
33	Prior						Prior				COST	ASSESSOR'S USE ONLY
34	Total	62,500			1,951		Total					
35	Add TOTALS on Lines 19, 32, 34, 43, 46 and any additional schedules. ENTER HERE AND ON LINE 2, PART II PAGE 1									2006		
										2005		
36	ASSESSOR'S USE ONLY									2004		
37	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS PROP RCLND	PERS. PROP ADJUSTMENT	PERS. PROP FULL VALUE			2003		
38	Machinery & Equipment	1								2002		
39	Office Furniture & Equipment	2								2001		
40	Tools, Molds, Dies & Jigs	4								2000		
41	Computers	5a								1999		
42		5b								Prior		
43		5c								Total		
44	Other Equipment	3								5c. COMPUTERS-Provide total cost of components costing \$500,000.01 or more and attach detailed schedule by year of acquisition		
45	Schedule B - Fixtures	-									Total Cost	
46	TOTALS											

**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.

L i n e N o	Calen- dar Yr. of Acq.	BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS				3. LAND IMPROVEMENTS  (e.g., blacktop, curbs, fences)		4. LAND AND LAND DEVELOPMENT  (e.g., fill, grading)		
		1. STRUCTURE ITEMS ONLY (See Instructions)		2. FIXTURES ONLY (See Instructions)		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY					
47	2006	1,284,559				45,450				
48	2005					15,000				
49	2004									
50	2003									
51	2002							320,000		
52	2001							680,740		
53	2000									
54	1999									
55	1998									
56	1997									
57	1996									
58	1995									
59	1994									
60	1993									
61	1992									
62	1991									
63	1990									
64	1989									
65	1988									
66	1987									
67	1986									
68	1985									
69	Prior									
70	Total	1,284,559				60,450		1,000,740		
71	Add TOTALS on Line 70 and any additional schedules. ENTER HERE AND ON PART II, LINE 4							2,345,749		
72	Have you received allowances for tenant improvements for the current reporting period that are not reported above?					<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If "yes" indicate amount \$ _____		
REMARKS:										



**Allocation of Land Costs - Zone Sports Center**

<b>APN</b>	<b>NOTE</b>
438-021-27	Year, land, land improvements, and construction in progress for the APNs noted are listed below. Allocation between APN is unknown.
438-021-30	
438-021-32	
438-021-33	
438-021-36	
438-021-37	
438-021-38	
438-021-39	

<b>Year</b>	<b>Land Cost</b>	<b>Land Improvements</b>	<b>Construction in Progress *</b>	<b>Buildings</b>
<b>2006</b>		\$ 45,450	\$ 4,149,941	\$ 1,284,559
<b>2005</b>		\$ 15,000		
<b>2004</b>				
<b>2003</b>				
<b>2002</b>	\$ 320,000			
<b>2001</b>	\$ 680,740			
	<u>\$ 1,000,740</u>	<u>\$ 60,450</u>	<u>\$ 4,149,941</u>	<u>\$ 1,284,559</u>

\* Amount is cumulative and not specific to 2006; also amount includes capitalized interest.

BUSINESS PROPERTY STATEMENT
DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
AS OF 12:01 A.M., JANUARY 1, 2007

ROBERT C. WERNER
Fresno County Assessor
P. O. Box 1146 Fresno, CA 93715

SUPPLIES & EQUIP
4000 N CEDAR

RECEIVED

JUL 02 2007

DUPLICATE
ASSESSOR
FRESNO COUNTY

Table with 2 columns: SLUC (7910), BUSINESS ACCOUNT NUMBER (A08 S2104). Sub-table with ASSESSOR'S PARCEL NUMBER (438 021 33) and SUB NUMBER (00000).

ZONE SPORTS CENTER LLC
2037 W BULLARD #186
FRESNO CA 93711

FILE RETURN BY APRIL 1, 2007
LOCATION OF THE BUSINESS PROPERTY
(File a separate statement for each location.)

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)
RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

IF YOU NEED ASSISTANCE, CALL (559) 488-3545.

PART I: GENERAL INFORMATION

- COMPLETE (a) THROUGH (g)
a. Enter type of business:
b. Enter local telephone no. ( ) FAX number ( )
E-mail address (optional):
c. Do you own the land at this business location?
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, 2006 through December 31, 2006:
(1) Has all or part of this real property been subject to a change in ownership?
(2) Are any related entities conducting business in the county?
(3) If you leased this real property, has it been the subject of a lease agreement for a period of 35 years or more (including options)?
(4) Did you acquire "control" through acquisition of stock or otherwise of a legal entity which owns real property in this county?
(5) Did another person or entity acquire "control" through acquisition of stock or otherwise of this corporation or entity?

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

Table with 3 columns: Description (1. Supplies, 2. Equipment, etc.), COST (omit cents), ASSESSOR'S USE ONLY.

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

Table with 7 columns: Description (1. Leased equipment, 2. Lease-purchase option equipment, etc.), Year of Acq., Year of Mfr., Description and Lease or Identification Number, Cost to Purchase New, Annual Rent.

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, 2007.

Form with fields for SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT, DATE, NAME OF ASSESSEE OR AUTHORIZED AGENT, TITLE, NAME OF LEGAL ENTITY, FEDERAL EMPLOYER ID NO., PREPARER'S NAME AND ADDRESS, TELEPHONE NUMBER, TITLE.

OWNERSHIP TYPE (Proprietorship, Partnership, Corporation, Other) and BUSINESS DESCRIPTION (Retail, Wholesale, Manufacturer, Service/Professional).

ASSESSOR'S USE ONLY Roll Changes table with columns: Land, Imps, Ex, Pen and rows A1, B2, C3, D4, H1, J3, K4.

FCA 3012 (REV. 10/04)



**LANDLORD REPORT OF TENANTS**  
AS OF 12:01 A.M., JANUARY 1, 2007

**ROBERT C. WERNER**  
Fresno County Assessor  
P. O. Box 1146 Fresno, CA 93715

**SIGNS FIXTRS TENANTS**  
4000 N CEDAR FR

6151 SLUC	A08 BUSINESS ACCOUNT NUMBER	S2104
438-021-33 ASSESSOR'S PARCEL NUMBER		00000 SUB NUMBER
ASSESSOR'S USE ONLY		

ZONE SPORTS CENTER LLC

2037 W BULLARD #186  
FRESNO CA 93711

**RETURN THIS COPY BY APRIL 1, 2007**

559-226-7662

LOCAL PHONE NUMBER: \_\_\_\_\_

IF THIS MAILING ADDRESS IS INCORRECT, PLEASE  
ENTER THE CORRECT ADDRESS HERE:

2257 W SHAW AVE

FRESNO CA 93711

IF YOU NEED ASSISTANCE, TELEPHONE (559) 488-3545.

**NAME AND MAILING ADDRESS**

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

Please list all individuals, partnerships, or corporations doing business on your property.

See instructions enclosed. If you do not file this affidavit properly, you may be assessed for tenant equipment and fixtures.

**RETURN THIS ORIGINAL AFFIDAVIT. COPIES ARE NOT ACCEPTABLE.**

LIST ADDRESSES AND SUITE NUMBERS OF EACH RENTAL UNIT ON THIS PROPERTY	NAME and MAILING ADDRESS (include suite numbers and ZIP code) OF TENANT ON JANUARY 1, 2007. <u>IF A RENTAL UNIT IS VACANT, SO STATE.</u>	LOCAL PHONE NUMBER OF TENANT	NAME OF BUSINESS AND TYPE OF BUSINESS AT THIS LOCATION	CHECK BOX IF NEW TENANT
	NONE			<input type="checkbox"/>
				<input type="checkbox"/>

IF ADDITIONAL SPACE IS REQUIRED, PLEASE ATTACH ADDITIONAL SHEET(S) AS NECESSARY.

Do you own any personal property or equipment at this location?  
If YES is checked, a property statement must be filed with this office.

Yes  No ← (Please check either "Yes" or "No".  
If these boxes are left blank, this affidavit must be returned to you as incomplete.)

Do you own any fixtures (see examples) at this location?  
If YES is checked, include in Schedule B, Column 2.

Yes  No ←

**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, 2007.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*	DATE
<i>Curtis R. Wong CPA</i>	5/7/07
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)	TITLE
CURTIS R WONG	CPA
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	FEDERAL EMPLOYER ID NO.
ZONE SPORTS CENTER LLC	77-0567810
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER TITLE
JANZEN TAMBERI & WONG	(559) 432-0300 CPA

ASSESSOR'S USE ONLY		
Roll Changes		
Land	A1	
Imps.	B2	
Fix. (TF)	C3	
Per. Prop	D4	
Ex A	H1	
Ex	J3	
Ex	K4	
Per.		

Computed \_\_\_\_\_  
Appraised \_\_\_\_\_  
Reviewed \_\_\_\_\_



**BUSINESS PROPERTY STATEMENT**  
DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION  
AS OF 12:01 A.M., JANUARY 1, 2007

PENALTY  
R\* A12/000 SEC

ROBERT C. WERNER  
Fresno County Assessor  
P.O. Box 1146 Fresno, CA 93715

**SUPPLIES & EQUIP**  
**4000 N CEDAR FR**

7910 SLUC	A08 S2104 BUSINESS ACCOUNT NUMBER
438-021-33 ASSESSOR'S PARCEL NUMBER	00000 SUB NUMBER
ASSESSOR'S USE ONLY	

P 21000

**ZONE SPORTS CENTER LLC**  
**2037 W BULLARD #186**  
**FRESNO CA 93711**

FILE RETURN BY APRIL 1, 2007  
LOCATION OF THE BUSINESS PROPERTY

(File a separate statement for each location.)

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)  
RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

IF YOU NEED ASSISTANCE, CALL (559) 488-3545.

**PART I: GENERAL INFORMATION**

COMPLETE (a) THROUGH (g)

a. Enter type of business: 277-1423

b. Enter local telephone no. ( ) \_\_\_\_\_ FAX number ( ) \_\_\_\_\_  
E-mail address (optional): \_\_\_\_\_

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 no. of authorized person to contact at location of accounting records: \_\_\_\_\_

g. During the period of January 1, 2006 through December 31, 2006:

(1) Has all or part of this real property been subject to a change in ownership?  Yes  No

(2) Are any related entities conducting business in the county?  Yes  No  
If yes, attach a list of names, mailing addresses, and locations.

(3) If you leased this real property, has it been the subject of a lease agreement for a period of 35 years or more (including options)?  Yes  No

(4) Did you acquire "control" through acquisition of stock or otherwise of a legal entity which owns real property in this county?  Yes  No

(5) Did another person or entity acquire "control" through acquisition of stock or otherwise of this corporation or entity?  Yes  No

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

	COST (omit cents) (see instructions)	ASSESSOR'S USE ONLY
1. Supplies		X-CROSS
2. Equipment (From line 35)		REV. DIR - 0
3. Equipment out on lease, rent or conditional sale to others (Attach Schedule)		411-0
4. Bldgs., Bldg. Impr., and/or Leasehold Impr., Land Impr., Land (From line 71)		
5. Construction In Progress (Attach Schedule)		7/10/07 DISC. 171
6. Alternate Schedule A (See instructions)		
7.		
8.		

**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 Mtr.	Description and Lease or Identification Number	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					
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, 2007.

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 NUMBER TITLE

OWNERSHIP TYPE (✓)

Proprietorship

Partnership

Corporation

Other

BUSINESS DESCRIPTION (✓)

Retail

Wholesale

Manufacturer

Service/Professional

ASSESSOR'S USE ONLY

Appr. 6/1/07 WEN

350 1X NT SCL 5014  
4103

**ASSESSOR'S USE ONLY**

Roll Changes

	Land	A1	
	Impr.	B2	
	Ex. Prop	C3	
	Ex. A	D4	21000
	Ex.	H1	
	Ex.	J3	
	Ex.	K4	
	Pen.		2100

\*Agent: See S3B for Declaration By Assessee instructions

THIS STATEMENT SUBJECT TO AUDIT

STATE BOARD OF EQUALIZATION



Appeal Name: MS. KIMBERLEE KAY

Case ID: \_\_\_\_\_

ITEM #. F2

Date: SEPTEMBER 20, 2011

Exhibit No: \_\_\_\_\_

TP      FTB      DEPT

PUBLIC COMMENT