

2024

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION  
AS OF 12:01 A.M., JANUARY 1, 2024**

This statement must be completed, signed, and filed with the State-Assessed Properties Division, Board of Equalization, P.O. Box 942879, MIC:61, Sacramento, California 94279-0061, by March 1, 2024. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE, and ZIP CODE

**OFFICIAL REQUEST**

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization (BOE) on or before March 1, 2024. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

SBE Number

**MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL** Indicate if above is a change of name and/or address.**IMPORTANT: PLEASE ANSWER THE FOLLOWING QUESTIONS BEFORE COMPLETING THE ATTACHED FORMS.**

As of January 1, 2024:

- A. In the course of your business, did you own, lease, or use real or personal property in California?  Yes  No  
(If yes, skip question B, and complete Schedules B, B-0, B-1, C, D.)  
(If no, answer question B, sign, and return only this page.)
- B. Were you conducting business in California?  Yes  No  
(If yes, provide a copy of the most recent financial statements.)  
(If no, sign, and return only this front page form.)
- C. In 2023, did you pay franchise fees (franchise fees based on a percentage of your cable or video service revenues) to a local government for the right to provide cable or video television services or make payments for the right to use public real property?  Yes  No

Name, address, and telephone number of person to whom correspondence regarding this property statement should be addressed:

NAME	EMAIL ADDRESS
ADDRESS	
TELEPHONE NUMBER	FAX NUMBER

List business activities:

Has your company taken a FASB write-down to reflect a reduction in the value of your fixed assets?  Yes  No

If yes, enter the date the write-down was booked

(✓) ENTITY TYPE:  Proprietorship  Partnership  Corporation  Other Change in ownership prior 12 months?  Yes  No**CERTIFICATION**

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 and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2024. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME OF BUSINESS

FOR OFFICIAL USE ONLY

PRINTED NAME OF SIGNATORY

TITLE

SIGNATURE OF OWNER, PARTNER, OR CORPORATE OFFICER

DATE

2024

SIGNATURE OF AUTHORIZED REPRESENTATIVE

DATE

2024

**INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH OTHER STATE BOARD OF EQUALIZATION DEPARTMENTS,  
THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, AND THE OFFICE OF TAX APPEALS**

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, **the BOE requests that you file a property statement with the BOE between January 1, 2024, and 5:00 p.m. on March 1, 2024.** This property statement shall be completed in accordance with instructions included with the property statement and in publication 67-TR, *Instructions for Reporting State-Assessed Property*, for lien date 2024. Reporting instructions are available on the Internet at [www.boe.ca.gov/proptaxes/psrfcont.htm](http://www.boe.ca.gov/proptaxes/psrfcont.htm).

**Extensions of time for filing the property statement or any of its parts may be granted only on showing of good cause under a written request made prior to March 1, 2024.** If you do not file this property statement timely, it may result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

All financial schedules must be completed in their entirety using BOE supplied forms and filed by March 1, 2024; no schedules other than those supplied by the BOE will be accepted without prior approval. Otherwise, a penalty of ten percent under section 830 of the Revenue and Taxation Code, as described above, may be imposed.

**If you are not required to file additional forms based on the answers to questions A and B on the front of this property statement, submit only the front page of this property statement as indicated.**

#### **REGARDING THE SCHEDULES TO BE FILED.**

**Book Cost:** Book cost equals original historical cost as recorded in the books and records of the business as described below.

**Report book cost (100 percent of actual cost).** Include excise taxes, sales and use taxes, freight in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. **Do not reduce costs for depreciation.** Accumulated depreciation is to be reported separately. Also report separately the details of any write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the BOE in estimating the fair market value of your property.

You have the option of substituting for Financial Schedules B to C inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Communications Commission.

**Note:** All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affect the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff are not required to consider it in determining its unitary value recommendation.

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**SCHEDULE B—Plant and Equipment**

COMPANY NAME \_\_\_\_\_

SBE NUMBER \_\_\_\_\_

Has your company taken a FASB write-down to reflect a reduction in the value of your fixed assets?  Yes  No

If yes, enter the date the write-down was booked \_\_\_\_\_

If a FASB write-down has been taken, do the costs reported in Schedule B reflect the write-down?  Yes  No

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	CALIFORNIA			SYSTEM	
			BALANCE 1-1-23	ADDITIONS	RETIREMENTS	BALANCE 12-31-23	BALANCE 12-31-23
		<b>REAL ESTATE</b>					
1		Land <sup>A</sup> _____					
2		Rights-of-Way, Easements, among others <sup>A</sup> _____					
3		_____					
4		_____					
5		Buildings _____					
6		Misc. Structures and Leasehold Improvements _____					
7		_____					
		<b>PLANT ASSETS IN SERVICE</b>					
8		Licensed Motor Vehicles <sup>B</sup> _____					
9		Unlicensed Vehicles _____					
10		Furniture and Office Equipment _____					
11		General Purpose Computers _____					
12		Computer Application Software <sup>B</sup> _____					
13		_____					
14		_____					
		<b>CENTRAL OFFICE EQUIPMENT (COE)</b>					
15		Switches _____					
16		Routers _____					
17		Peripheral _____					
18		Co-Location <sup>C</sup> _____					
19		Switch Application Software <sup>B</sup> _____					
		<b>OUTSIDE PLANT<sup>D</sup></b>					
20		_____					
		<b>OUTSIDE PLANT<sup>E</sup></b>					
21		_____					
		<b>CUSTOMER PREMISE EQUIPMENT (CPE)</b>					
22		_____					
23		_____					
		<b>MISCELLANEOUS WORK EQUIPMENT (describe)</b>					
24		_____					
25		_____					
		<b>OTHER</b>					
26		_____					
27		_____					
		<b>TOTAL IN SERVICE</b>					
28		BOE-600-A PROPERTY (LEASED EQUIPMENT) _____					
29		FUTURE USE PROPERTY _____					
30		CONSTRUCTION WORK IN PROGRESS _____					
31		MATERIALS AND SUPPLIES _____					
		<b>TOTAL</b>					
		<b>ACCUMULATED DEPRECIATION – 12-31-23</b>					
32		Licensed Motor Vehicles <sup>B</sup> _____	California	System			
33		Applications Software <sup>B</sup> _____					
34		All Other Tangible Property _____					
35		<b>Total Depreciation</b> _____					

<sup>A</sup> If additions and/or retirements are reported, BOE-551, *Statement of Land Changes*, must be filed with the State-Assessed Properties Division.

<sup>B</sup> Property exempt from assessment.

<sup>C</sup> Include one time nonrecurring co-location cost.

<sup>D</sup> Outside plant assets consisting mainly of longer life assets such as fiber, conduit, poles, towers, among others.

<sup>E</sup> Outside plant assets consisting of longer life assets as well as a significant amount of shorter life assets such as antennas, power equipment, other electronic equipment, among others.

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**SCHEDULE B-0 DISTRIBUTION OF COST**

COMPANY NAME				SBE NUMBER
A COUNTY NUMBER	B COUNTY NAME	C IMPROVEMENTS (for example, buildings, leasehold improvements, towers)	D PERSONAL PROPERTY (for example, machinery and equipment, office furniture, materials and supplies)	E TOTAL <sup>1</sup>
1	Alameda			
2	Alpine			
3	Amador			
4	Butte			
5	Calaveras			
6	Colusa			
7	Contra Costa			
8	Del Norte			
9	El Dorado			
10	Fresno			
11	Glenn			
12	Humboldt			
13	Imperial			
14	Inyo			
15	Kern			
16	Kings			
17	Lake			
18	Lassen			
19	Los Angeles			
20	Madera			
21	Marin			
22	Mariposa			
23	Mendocino			
24	Merced			
25	Modoc			
26	Mono			
27	Monterey			
28	Napa			
29	Nevada			
30	Orange			
31	Placer			
32	Plumas			
33	Riverside			
34	Sacramento			
35	San Benito			
36	San Bernardino			
37	San Diego			
38	San Francisco			
39	San Joaquin			
40	San Luis Obispo			
41	San Mateo			
42	Santa Barbara			
43	Santa Clara			
44	Santa Cruz			
45	Shasta			
46	Sierra			
47	Siskiyou			
48	Solano			
49	Sonoma			
50	Stanislaus			
51	Sutter			
52	Tehama			
53	Trinity			
54	Tulare			
55	Tuolumne			
56	Ventura			
57	Yolo			
58	Yuba			
<b>TOTAL<sup>1</sup> 12-31-23</b>				

Do not include Land, Rights-of-way, Licensed Motor Vehicles, or Computer Applications Software in the distribution of cost. Nonoperating property should be reported on BOE-533, *Tangible Property List*. See publication 67-TR, *Instructions for Reporting State-Assessed Property*, for detailed instructions.

<sup>1</sup>Total in column (E) should reconcile to the California total on Schedule B, excluding Land, Land Rights, and exempt items.

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**SCHEDULE B-1 COST DETAIL OF DEPRECIABLE  
PROPERTY AS OF JANUARY 1, 2024 (1 of 2)**

COMPANY NAME	SBE NUMBER
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CAL. YEAR OF ACQ.	BUILDINGS ORIGINAL COST	MISC. STRUCTURE AND LEASEHOLD IMPROVEMENTS ORIGINAL COST	FURNITURE AND OFFICE EQUIPMENT ORIGINAL COST	GENERAL PURPOSE COMPUTERS ORIGINAL COST	COE - SWITCH ORIGINAL COST
2023					
2022					
2021					
2020					
2019					
2018					
2017					
2016					
2015					
2014					
2013					
2012					
2011					
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1984					
1983					
1982					
1981					
1980					
1979					
Prior					
<b>TOTAL</b>					

**NOTE:** Do not include Licensed Motor Vehicle or Computer Software Cost in any Schedule B-1 Category.

**2024**

**SCHEDULE B-1 COST DETAIL OF DEPRECIABLE  
PROPERTY AS OF JANUARY 1, 2024 (2 of 2)**

COMPANY NAME	SBE NUMBER
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CAL. YEAR OF ACQ.	COE-PERIPHERAL (EXCEPT SWITCH) ORIGINAL COST	OUTSIDE PLANT ORIGINAL COST	CUSTOMER PREMISE EQUIPMENT ORIGINAL COST	MISC. WORK EQUIPMENT ORIGINAL COST	OTHER (EXPLAIN) ORIGINAL COST
2023					
2022					
2021					
2020					
2019					
2018					
2017					
2016					
2015					
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2013					
2012					
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1983					
1982					
1981					
1980					
1979					
Prior					
<b>TOTAL</b>					

**NOTE:** Do not include Licensed Motor Vehicle or Computer Software Cost in any Schedule B-1 Category.

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**SCHEDULE C—Operating Income Statement**

COMPANY NAME		SBE NUMBER	
ACCOUNTING TITLE	ACCOUNT NUMBER	2023 CALENDAR YEAR	2022 CALENDAR YEAR
<b>OPERATING REVENUES</b>			
Sales Revenue			
Other Revenue			
Less:			
(Sales Returns and Allowances)			
(Interest Income)			
(Extraordinary Gains)			
<b>TOTAL OPERATING REVENUES</b>			
<b>OPERATING EXPENSES</b>			
Advertising expense			
Bad debt expense			
Commissions			
Contract labor			
Cost of goods sold			
Depreciation expense			
Employee Benefits expense			
Insurance			
Marketing expense			
Office supplies			
Research and development			
Salaries and wages			
Utilities			
General and administrative expense			
Repairs and maintenance expense			
Miscellaneous operating expense <i>(describe)</i>			
Property tax expense			
Payroll tax expense			
Local and other tax expense except income tax <i>(describe)</i>			
<b>TOTAL OPERATING EXPENSES</b>			
<b>DEPRECIATION AND AMORTIZATION</b>			
Depreciation—Plant In Service			
Amortization—Intangible Property			
<b>NET OPERATING INCOME</b>			
<b>INCOME TAXES</b>			
Federal income tax			
State income tax			
<b>OTHER INCOME AND EXPENSES</b>			
Interest expense			
Extraordinary items			
Deferred income tax			
Other <i>(describe)</i>			
<b>NET INCOME AFTER TAX</b>			

**2024****SCHEDULE D—ADDITIONAL FORMS REQUIRED**

PLEASE ANSWER THE FOLLOWING QUESTIONS TO DETERMINE ADDITIONAL FORMS REQUIRED TO BE INCLUDED WITH YOUR PROPERTY STATEMENT FILING.

QUESTION	NO	YES	If YES Form(s) Required
1. Did you acquire any wireless communication sites during calendar year 2023 (notwithstanding assessment jurisdiction)?			BOE-516
2. Do you need to request an extension of time to file the Property Statement?			BOE-517-EXT
3. Do you wish to claim intangibles?			BOE-529-I
4. Do you own or lease fiber optic right-of-way, conduit, and/or cable?			BOE-534-FO
5. Do you own or lease land or lease 100 percent of a building in California?			BOE-551
6. Do you have an ownership interest in an entire parcel of land that had a tax rate area different from that of the prior year?			BOE-551-TRA
7. Do you lease equipment, from others, that is located in California?			BOE-600-A BOE-600-B
8. Do you need to authorize a person to act as your designated representative regarding state-assessed property tax matters?			BOE-892

If you answered **yes** to any of the questions above, you are required to file the form(s) indicated. Property statement forms may be obtained on the Internet (see below).

**INTERNET SITE DIRECTIONS**

1. [www.boe.ca.gov](http://www.boe.ca.gov)
2. State-Assessed Property
3. Property Statement Reporting Forms
4. Forms

If you do not complete and include the necessary form(s) in your property statement filing, it may result in a penalty as required by section 830 of the Revenue and Taxation Code.