

M e m o r a n d u m

To: Honorable Ted Gaines, Chairman
Honorable Sally J. Lieber, Second District
Honorable Antonio Vazquez, Third District
Honorable Mike Schaefer, Fourth District
Honorable Malia M. Cohen, State Controller

Date: July 18, 2025

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, July 2025***
Administrative Consent Agenda, Property Tax Forms

I am submitting the attached property tax forms to the Board for adoption. Government Code section 15606 requires that the Board prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment. Pursuant to that mandate, staff prepared 57 forms revisions for approval and adoption due to the passage of Assembly Bill 1879 (Stats. 2024, ch. 217). These forms will go into effect immediately.

Revisions specific to a particular form are shown in brackets following the title of the form.

BOE-19-G *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021*

[Revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein", "materials", "and complete", and "and belief" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief..."; revised (P1), Certification section, to add "sections 69, 69.3, or" to the second sentence to read "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 sections 69, 69.3, or..."; revised (P2), Certification section, to remove "hereon" and "documents", and to add "herein", "materials", "and complete", and "and belief" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief...".]

BOE-19-P *Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021*

[Revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein", "materials", "and complete", and "and belief" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief..."; revised (P1), Certification section, to add "sections 69, 69.3, or" to the second sentence to read "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 sections 69, 69.3, or..."; revised (P2), Certification section, to remove "hereon" and "documents", and to add "herein", "materials", "and complete", and "and belief" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief...".]

BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*

[Revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein", "materials", "and complete", and "and belief" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief..."; revised (P2), Certification section, to remove "hereon" and "documents", and to add "herein", "materials", "and complete", and "and belief" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief...".]

BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*

[Revised (P1), Certification section, to remove "are", and to add "and all information herein, including", "or materials, is", "and complete", and "and belief" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the

foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief..."; revised (P2), Certification section, to remove "are", and to add "and all information herein, including", "or materials is", "and complete", and "and belief" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief...".]

BOE-58-H *Affidavit of Cotenant Residency*

[Revised (P1), Certification of Cotenant section, to remove "hereon", and to add "herein", "materials", "and complete", and "and belief" to the sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief...".]

BOE-62-R *Reassessment Exclusion for Transfer of Corporation Stock from Parent to Child*

[Revised (P1), Certification section, to remove "hereon, including any accompanying statements or documents", and to add "under penalty of the laws of the State of California", "herein", and complete", and "and belief" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing and all information herein, is true, correct, and complete to the best of my knowledge and belief."; revised (P1) Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.".]

BOE-63 *Disabled Persons Claim for Exclusion of New Construction for Occupied Dwelling*

[Revised (P1), Certification section, to remove "perjury under", and to add "the foregoing, and all information herein, is true, correct, and complete to the best of my knowledge and belief, that" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, is true, correct, and complete to the best of my knowledge and belief, that..."; revised (P1) Certification section, to add a second sentence "Additionally, if

this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief."; revised (P1) to remove section heading "Declaration" and to add "Certification", and to remove "declare" and to add "certify" to the sentence under the section heading to read "I certify that...".]

BOE-63-A *Claim for Disabled Accessibility Construction Exclusion from Assessment for ADA Compliance*

[Revised (P1), Certification section, to remove "perjury under" and "statements are", and to add "and all information herein" and "and complete to the best of my knowledge and belief" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, is true, correct, and complete to the best of my knowledge and belief."; revised (P1) Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.".]

BOE-64 *Claim for Seismic Safety Construction Exclusion from Assessment*

[Revised (P1), Certification section, to remove "perjury under" and "hereon, including any accompanying statements or documents", and to add "herein" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein..."; revised (P1) Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief .".]

BOE-64-RWC *Initial Purchaser Claim for Rain Water Capture System New Construction Exclusion*

[Revised (P1), Certification section, to remove "hereon, including any accompanying statements or documents", and to add "under penalty of

the laws of the State of California" and "herein" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein..."; revised (P1) Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief .".]

BOE-64-SES *Initial Purchaser Claim for Solar Energy System New Construction Exclusion*

[Revised (P1), Certification section, to remove "hereon, including any accompanying statements or documents", and to add "under penalty of the laws of the State of California" and "herein" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein..."; revised (P1) Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief .".]

BOE-65-CP *Claim for Transfer of Base Year Value from Qualified Contaminated Property to Replacement Property*

[Revised (P1), section C. Claimant Information, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief .", under the line "I certify (or declare)...".]

BOE-65-P *Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster*

[Revised (P1), section C. Claimant Information, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true,

correct, and complete to the best of my knowledge and belief.", under the line "I certify (or declare)...".]

BOE-65-PT *Claim for Intercounty Transfer of Base Year Value to Replacement Property from Property Damaged or Destroyed in a Governor-Declared Disaster*

[Revised (P1), section C. Claimant Information, to add a second sentence "Additionally, if this form is submitted with an electronic q, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief .", under the line "I certify (or declare)...".]

BOE-68 *Claim for Base Year Value Transfer – Acquisition by Public Entity*

[Revised (P1), Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief .", under the line "I certify (or declare)...".]

BOE-231-AH *Welfare Exemption/Section 231 Change in Eligibility or Termination Notice*

[Revised (P2), to add heading "Electronic Signature Certification" to the top of the card; revised (P2) to add the sentence "If this card is submitted with an electronic signature, I certify under penalty of perjury under the laws of the State of California that all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.", under the newly added heading "Electronic Signature Certification".]

BOE-261-D *Servicemembers Civil Relief Act Declaration*

[Revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein", "materials", and "and complete" to the sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete...".]

BOE-261-G *Claim for Disabled Veterans' Property Tax Exemption*

[Revised (P2), Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief .", under the line "I certify (or declare)...".]

BOE-261-GNT *Disabled Veterans' Exemption Change of Eligibility Report*

[Revised (P2), to add heading "Electronic Signature Certification" to the top of the page; revised (P2) to add the sentence "If this form is submitted with an electronic signature, I certify under penalty of perjury under the laws of the State of California that all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief .", under the newly added heading "Electronic Signature Certification".]

BOE-265-NT *Cemetery Exemption Change in Eligibility or Termination Notice*

[Revised (P2), to add heading "Electronic Signature Certification" to the top of the card; revised (P2) to add the sentence "If this card is submitted with an electronic signature, I certify under penalty of perjury under the laws of the State of California that all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.", under the newly added heading "Electronic Signature Certification".]

BOE-266 *Claim for Homeowners' Property Tax Exemption (English and Spanish)*

[Revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P2), Certificación, to remove "en conformidad con", "así como la siguiente", "documento", "completa, correcta", and "verdadera", and to add "conforme a", "lo anterior y", "contenida en el presente documento", "material", and "verdadero, correcto, y completo" to the first sentence to read "Certificó (o declaro), bajo pena de perjurio, conforme a las leyes del Estado de California, que lo anterior y toda la información, contenida en el presente documento, incluyendo cualquier declaración o material adjunto, es verdadero, correcto, y completo...".]

BOE-266-E *Ownership Statement, Cooperative Housing Corporation*

[Revised (P1), Certification section, to remove "hereon, including any accompanying statements or documents", and to add "under penalty of the laws of the State of California" and "herein" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein..." revised (P1)
Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.".]

BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*

[Revised (P2), to add heading "Electronic Signature Certification" to the top of the card; revised (P2) to add the sentence "If this card is submitted with an electronic signature, I certify under penalty of perjury under the laws of the State of California that all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.", under the newly added heading "Electronic Signature Certification".]

BOE-502-AH *Change of Ownership Statement*

[Revised (P2), Certification section, to remove "hereon" and "documents", and to add "herein", "materials", and "and complete" to the sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete...".]

BOE-502-D *Change of Ownership Statement, Death of Real Property Owner*

[Revised (P2), Certification section, to remove "contained", and to add "foregoing and all" and "including any accompanying statements or materials" to the sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-502-G *Change of Ownership Statement, Oil and Gas Property*

[Revised (P2), Certification section, to remove "hereon" and "documents", and to add "herein" and "materials" to the sentence to

read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...""]

Revisions to the following forms are shown in brackets following the title of the last form listed.

BOE-540-S *Mutual or Private Water Company Property Statement*

BOE-566-D *Oil and Dissolved Gas Production Report*

BOE-566-K *Oil and Gas Operating Expense Data*

BOE-571-R *Apartment House Property Statement*

[Revised (P2), Declaration by Assessee section, to remove "including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete" and to add "and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief" to the sentence to read "I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief...""]

Revisions to the following forms are shown in brackets following the title of the last form listed.

BOE-560-A *Aggregate Production Report*

BOE-560-B *Mining Production Report*

BOE-560-C *Mining Claim Production Report*

BOE-566-F *Dry Gas Production, Equipment, New Well, Redrill and Rework Report*

BOE-567-D *Geothermal Production Report*

[Revised (P2), Declaration by Assessee section, to remove "including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete" and to add "and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief" to the sentence to read "I declare under penalty of perjury under the laws of the State of California that I have examined this production report, and that the foregoing and all information herein, including any accompanying

statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief...".]

Revisions to the following forms are shown in brackets following the title of the last form listed.

BOE-566-J *Oil, Gas, and Geothermal Personal Property Statement*

BOE-571-A *Agricultural Property Statement*

BOE-571-C *Power Plant Property Statement*

BOE-571-F *Agricultural Property Statement*

BOE-571-K *Horse Property Statement*

BOE-571-L *Business Property Statement*

BOE-571-M *Miscellaneous Property Statement*

BOE-571-P *Pipeline Property Statement*

BOE-571-RW *Right of Way Property Statement*

BOE-571-S *Business Property Statement*

BOE-571-STR *Short Term Rental Property Statement*

BOE-571-W *Wind Generation Property Statement*

[Revised (P1), Declaration by Assessee section, to remove "including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete" and to add "and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief" to the sentence to read "I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief...".]

BOE-567-K *Geothermal Operating Expense Data*

[Revised (P2), Declaration by Assessee section, to remove "including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete" and to add "and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief" to the sentence to read "I declare under penalty of perjury under the laws of the State of

California that I have examined this expense data statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief...".]

BOE-571-J *Annual Racehorse Tax Return*

[Revised (P1), Declaration by Assessee section, to remove "including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete" and to add "and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief" to the sentence to read "I declare under penalty of perjury under the laws of the State of California that I have examined this return, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief...".]

BOE-571-J1 *Report of Boarded Racehorses*

[Revised (P1), Declaration by Assessee section, to remove "including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete" and to add "and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief" to the sentence to read "I declare under penalty of perjury under the laws of the State of California that I have examined this report, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief...".]

BOE-572-A *Insurance Company Statement of Transfer*

[Revised (P1), Certification section, to move the last two sentences "This statement must be signed. Failure to do so could result in penalties." to the top of this section under the heading "Certification", and to add "Note" in front of the two sentences to read "Note: This statement..."; revised (P1), Certification section, to remove "documents, and to the best of my knowledge and belief it is" and to add "and that the foregoing and all information herein", "materials", and "to the best of the taxpayer's knowledge and belief" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this return, and

that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief...".]

BOE-576-D *Vessel Property Statement*

[Revised (P2), Declaration by Assessee section, to remove "certify or", "including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete" and to add "and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief" to the sentence to read "I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief...".]

BOE-576-E *Affidavit for 4 Percent Assessment of Certain Vessels*

[Revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein" and "materials" to the sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-577 *Aircraft Property Statement*

[Revised (P2), Declaration by Assessee section, to remove "certify or", "including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete" and to add "and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief" to the sentence to read "I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief...".]

BOE-577-A *Airport Operations Report*

[Revised (P1), Certification section, to remove "perjury under" and "hereon, including any accompanying statements or documents", and to add "herein" and "and complete" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the

foregoing, and all information herein, is true, correct, and complete..."; revised (P1) Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.".]

BOE-901-V *Application for Deduction of Vehicles' License Fees from Property Tax*
[Revised (P1), Certification section, to remove "hereon, including any accompanying statements or documents", and to add "under penalty of the laws of the State of California" and "herein" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein..."; revised (P1) Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.".]

BOE-902 *Claim for Bank or Financial Corporation Exemption*
[Revised (P1), Certification section, to remove "perjury under", "and any accompanying statements or documents", "are", and "my" and to add "and all", "herein" and "the taxpayer's" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, is true, correct, and complete to the best of the taxpayer's..."; revised (P1) Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.".]

Please place these forms on the Board's July 2025 Administrative Consent Agenda for approval.

DY:ta
Attachments

Approved:

Yvette M. Stowers
Executive Director

Board Approved:

Catherine Taylor, Chief
Board Proceedings Division

**CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021**

NAME AND MAILING ADDRESS

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

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A. PROPERTY

ASSESSOR'S PARCEL/ID NUMBER

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

B. TRANSFEROR(S)/SELLER(S) (additional transferors, please complete Section E on Page 3)

Print full name(s) of transferor(s)	Name	Name
Family relationship(s) to transferee(s)	Relationship	Relationship

- Was this property the transferor's family farm? Yes No **If yes**, how is the property used?
☐ Pasture/Grazing ☐ Agricultural Commodity ☐ Cultivation: _____
- Was this property the transferor's principal residence? ☐ Yes ☐ No
 a. **If yes**, please check which of the following exemptions was granted or eligible to be granted on this property:
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
 b. Is this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit was the transferor's principal residence? _____
- Was only a partial interest in the property transferred? ☐ Yes ☐ No **If yes**, percentage transferred _____ %.
- Was this property owned in joint tenancy? ☐ Yes ☐ No
- Print name(s) of all child(ren) of grandparents who is(are) the parent(s) of grandchild:

IMPORTANT: 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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief and that I am the grandparent or grandchild (or transferor's legal representative) of the transferees listed in Section D. 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 sections 69, 69.3, or 69.6.

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 information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. GRANDPARENT/GRANDCHILD RELATIONSHIP INFORMATION

1. If grandchild was adopted, age at time of adoption? _____ Adopted by whom? _____
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild: _____
 Date of death of direct descendant: _____ **(Please provide copy of death certificate)**
 - a. Was the 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 need not be deceased) (go to section D).
 - c. Had the surviving spouse/partner remarried or entered into a registered domestic partnership? ☐ 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/domestic partnership registration: _____ **(Please provide copy of license or registration)**
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 copy of death certificate)**

D. TRANSFEREE(S)/BUYER(S) (additional transferees please complete Section F on Page 3)

Print full name(s) of transferee(s)	Name	Name
Family relationship(s) to transferor(s)	Relationship	Relationship

1. Is this property the transferee's family farm? ☐ Yes ☐ No
2. Is this property currently the transferee's principal residence? ☐ Yes ☐ No
If yes, complete section a, b, c, d, e, and f below:
If no, date the transferee intends to occupy the property as the principal residence: _____
 - a. Is this property a multi-unit property? ☐ Yes ☐ No **If yes**, unit that is the transferee's principal residence: _____
 - b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? ☐ Yes ☐ No
If yes, complete sections c, d, e, and f.
If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.
 - c. Name of transferee who filed or will be filing exemption claim: _____
 - d. Type of Exemption: ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
 - e. Date the transferee occupied this property as a principal residence: _____ **(month/day/year)**
 - f. Does the transferee own another property that is or was their principal residence in California? ☐ Yes ☐ No
If yes, please provide the address below and the move-out date.

ADDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT DATE (month/day/year)

CERTIFICATION

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information **herein**, including any accompanying statements or **materials**, is true, correct, and **complete** to the best of my knowledge and **belief** and that I am the grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.*

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.

E. ADDITIONAL TRANSFEROR(S)/SELLER(S)

PRINT NAME	RELATIONSHIP TO TRANSFEREE

F. ADDITIONAL TRANSFEREE(S)/BUYER(S)

PRINT NAME	RELATIONSHIP TO TRANSFEROR

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021
Revenue and Taxation Code Section 63.2
Property Tax Rule 462.520**

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 63.2, provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home or family farm between grandparents and their grandchildren.

To qualify for this exclusion, all parents of the grandchild, who qualify as children of the grandparents, must be deceased as of the date of the grandparent-grandchild transfer. A stepparent does not need to be deceased.

For purposes of this exclusion, a grandchild is a child of the child of the grandparent. A "child" means any of the following:

- A child born of the parent, except a child who has been adopted by another person.
- A stepchild, while the relationship of stepparent and stepchild exists.
- An in-law child, while the in-law relationship exists.
- A child adopted by the parent pursuant to statute, other than an individual adopted after reaching 18 years of age.
- A foster child of a state-licensed foster parent.

A family home must have been the principal residence of the transferor and must continue or become the principal residence of the transferee within one year of the date of transfer or change in ownership. For real property that is sold or gifted, the date of recording of the deed is presumed to be the date of transfer or change in ownership. For real property that is inherited via trust, will, or intestate succession, date of death is the date of change in ownership. **For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership. If the exemption claim is filed after the one-year period, prospective relief may be available.**

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. "Agricultural commodity" means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm on the date of transfer *exceeds* the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value. Beginning February 16, 2023 and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at www.boe.ca.gov/prop19.

Exclusion filing requirements:

- For a **family farm**, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within **one year** of the date of transfer or change in ownership.

This claim form is timely 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 issued as a result of the purchase or transfer for which this claim is filed.

If either claim is not timely filed, prospective relief may be available.

This claim form is for transfers occurring on or after February 16, 2021. **For transfers occurring on or before February 15, 2021, please file claim form BOE-58-G, *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*.**

NOTE: A county board of supervisors may 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 FOR REASSESSMENT EXCLUSION FOR
TRANSFER BETWEEN PARENT AND CHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021**

NAME AND MAILING ADDRESS

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

--

A. PROPERTY

ASSESSOR'S PARCEL/ID 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)

B. TRANSFEROR(S)/SELLER(S) (additional transferors, please complete Section E on Page 3)

Print full name(s) of transferor(s)	Name	Name
Family relationship(s) to transferee(s)	Relationship	Relationship

- Was this property the transferor's family farm? ☐ Yes ☐ No **If yes**, how is the property used?
☐ Pasture/Grazing ☐ Agricultural Commodity ☐ Cultivation: _____
- Was this property the transferor's principal residence? ☐ Yes ☐ No
 a. **If yes**, please check which of the following exemptions was granted or eligible to be granted on this property.
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
 b. Is this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit was the transferor's principal residence? _____
- Was only a partial interest in the property transferred? ☐ Yes ☐ No **If yes**, percentage transferred _____ %
- Was this property owned in joint tenancy? ☐ Yes ☐ No

IMPORTANT: 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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section D. 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 sections 69, 69.3, or 69.6.

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.)
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. PARENT-CHILD RELATIONSHIP INFORMATION

1. If child was adopted, age at time of adoption: _____
2. If stepparent/stepchild relationship is involved, was the parent still married to or in a registered domestic partnership ("*registered*" means registered with the California Secretary of State) with the stepparent on the date of purchase or transfer? ☐ Yes ☐ No
3. If **NO**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
4. 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
5. If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child on the date of purchase or transfer? ☐ Yes ☐ No
6. If **NO**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
7. If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ No

D. TRANSFEE(S)/BUYER(S) (additional transferees, please complete Section F on Page 3)

Print full name(s) of transferee(s)	Name	Name
Family relationship(s) to transferor(s)	Relationship	Relationship

1. Is this property the transferee's family farm? ☐ Yes ☐ No
2. Is this property currently the transferee's principal residence? ☐ Yes ☐ No

If **yes**, complete sections a, b, c, d, e, and f below:

If **no**, date the transferee intends to occupy the property as the principal residence: _____

- a. Is this property a multi-unit property? ☐ Yes ☐ No If **yes**, which unit is the transferee's principal residence: _____
- b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? ☐ Yes ☐ No

If **yes**, complete sections c, d, e, and f.

If **no**, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.

- c. Name of transferee who filed or will be filing the exemption claim: _____
- d. Type of Exemption: ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
- e. Date the transferee occupied this property as a principal residence: _____ (month/day/year)
- f. Does the transferee own another property that is or was their principal residence? ☐ Yes ☐ No

If **yes**, please provide the address below and the move-out date.

ADDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT DATE (month/day/year)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief, and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B.

SIGNATURE OF TRANSFEE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEE 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.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

E. ADDITIONAL TRANSFEROR(S)/SELLER(S)		
PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

F. ADDITIONAL TRANSFEREE(S)/BUYER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEROR

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021
Revenue and Taxation Code Section 63.2
Property Tax Rule 462.520**

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 63.2, provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home or family farm between parents and their children.

For purposes of this exclusion, a "child" means any of the following:

- A child born of the parent, except a child who has been adopted by another person.
- A stepchild, while the relationship of stepparent and stepchild exists.
- An in-law child, while the in-law relationship exists.
- A child adopted by the parent pursuant to statute, other than an individual adopted after reaching 18 years of age.
- A foster child of a state-licensed foster parent.

A family home must have been the principal residence of the transferor and must continue or become the principal residence of the transferee within one year of the date of transfer or change in ownership. For real property that is sold or gifted, the date of recording of the deed is presumed to be the date of transfer or change in ownership. For real property that is inherited via trust, will, or intestate succession, date of death is the date of change in ownership. **For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership. If the exemption claim is filed after the one-year period, prospective relief may be available.**

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. "Agricultural commodity" means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm on the date of transfer exceeds the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value. Beginning February 16, 2023, and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at www.boe.ca.gov/prop19.

Exclusion filing requirements:

- For a **family farm**, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within **one year** of the date of transfer or change in ownership.

This claim form is timely 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 issued as a result of the purchase or transfer for which this claim is filed.

If either claim is not timely filed, prospective relief may be available.

This claim form is for transfers occurring on or after February 16, 2021. **For transfers occurring on or before February 15, 2021, please file claim form BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*.**

NOTE: A county board of supervisors may 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 BETWEEN PARENT AND CHILD

NAME AND MAILING ADDRESS

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

A. PROPERTY

ASSESSOR'S PARCEL/ID 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 transfers please complete Section D 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

IMPORTANT: 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 *herein*, including any accompanying statements or *materials*, is true, correct, and complete to the best of my knowledge and belief 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.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete Section E 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 child-in-law still married to or in a registered domestic partnership with the child 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 child-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 *herein*, including any accompanying statements or *materials*, is true, correct, *and complete* to the best of my knowledge *and belief* 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
MAILING ADDRESS		DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP		EMAIL ADDRESS

Note: The Assessor may contact you for additional information.

D. ADDITIONAL TRANSFEROR(S)/SELLER(S)

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

E. ADDITIONAL TRANSFEREE(S)/BUYER(S)

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 and on or before February 15, 2021.
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. Revenue and Taxation Code section 63.1 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.

For transfers occurring on or after February 16, 2021, please file form BOE-19-P, Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021.

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/ID 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)

- Print full name(s) of transferor(s) _____
- 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
- Was real property other than the principal residence of the transferor transferred? ☐ Yes ☐ No
- Was only a partial interest in the property transferred? ☐ Yes ☐ No If yes, percentage transferred _____%.
- Did you own this property as a joint tenant? ☐ Yes ☐ No
- Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):

IMPORTANT: 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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief 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 "D" 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 descendant of grandparent (child) _____
 Date of death of direct descendant _____
(Direct descendant must be deceased in order to qualify for this exclusion. Please provide death certificate.)
 Social security number of direct descendant: _____
- 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 descendant 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.

D. 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 all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief 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 FROM GRANDPARENT TO 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. **Please note:**

1. This exclusion only applies to transfers that occur on or after March 27, 1996 and on or before February 15, 2021.
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 child-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. Revenue and Taxation Code section 63.1 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 grandparent 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.

For transfers occurring on or after February 16, 2021, please file form BOE-19-G, *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021*.

AFFIDAVIT OF COTENANT RESIDENCY

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

Under the provisions of Revenue and Taxation Code section 62.3, if certain conditions are met, a transfer of a cotenancy interest in real property from one cotenant to the other cotenant that takes effect upon the death of one cotenant is not a change in ownership. This applies to transfers that occur on or after January 1, 2013.

The change in ownership exclusion for a transfer of an interest in real property between cotenants that takes effect upon the death of one cotenant applies as long as all of the following are met:

- The transfer is solely by and between two individuals who together own 100 percent of the real property in joint tenancy or tenancy in common.
- As a result of the death of the transferor cotenant, the deceased cotenant's interest in the real property is transferred to the surviving cotenant, resulting in the surviving cotenant owning 100 percent of the real property, and thereby terminating the cotenancy.
- For the one-year period immediately preceding the death of the transferor cotenant, both of the cotenants were owners of record.
- The real property was the principal residence of both cotenants immediately preceding the transferor cotenant's death.
- For the one-year period immediately preceding the death of the transferor cotenant, both of the cotenants continuously resided in the real property.
- The surviving cotenant must sign, under penalty of perjury, an affidavit affirming that they continuously resided in the real property with the deceased cotenant for the one-year period immediately preceding the date of death.

NAME OF SURVIVING COTENANT	
NAME OF DECEASED COTENANT	DATE OF DEATH
STREET ADDRESS OF REAL PROPERTY	ASSESSOR'S PARCEL NUMBER (APN)
CITY, STATE, ZIP CODE	

Property was eligible for: ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption

Disposition of real property:

- ☐ Affidavit of death of joint tenant
- ☐ Decree of distribution pursuant to will or intestate succession
- ☐ Action of trustee pursuant to terms of trust (Attach a complete copy of trust and all amendments)

1. Was this real property the principal residence of the deceased cotenant for the one-year period immediately preceding the date of death? ☐ Yes ☐ No
2. Was this real property the principal residence of the surviving cotenant for the one-year period immediately preceding the date of death? ☐ Yes ☐ No
3. Are there any other beneficiaries of the real property? ☐ Yes ☐ No

If yes, please list other beneficiaries: _____

CERTIFICATION OF COTENANT

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief and that I continuously resided with the decedent in this real property for the one-year period immediately preceding the decedent's date of death.

SIGNATURE OF SURVIVING COTENANT	DATE
EMAIL ADDRESS	TELEPHONE NUMBER

REASSESSMENT EXCLUSION FOR TRANSFER OF CORPORATION STOCK FROM PARENT TO CHILD

California law excludes from change in ownership any parent to child transfer of stock in a qualified corporation that owns qualified property, if the transfer is due to the death of a parent. Please see the General Information section for details.

NAME OF CORPORATION

CORPORATE IDENTIFICATION NUMBER (issued by CA Secretary of State)

DATE OF INCORPORATION

MAILING ADDRESS (street or PO Box, city, state, and zip code)

CONTACT PERSON

TELEPHONE NUMBER

EMAIL ADDRESS

Please answer all of the following questions:

1. Was the corporation created on or after March 1, 1975 through November 6, 1986? ☐ YES ☐ NO
2. Did the change in control or ownership of this corporation result from a parent's death? ☐ YES ☐ NO
3. Did the parent's date of death occur on or after October 9, 2019? ☐ YES ☐ NO
4. Were the only stockholders of the corporation parent(s) and their child(ren)? ☐ YES ☐ NO
5. Did the corporation own a parcel of land that contained a residence that was the principal place of residence of the parent(s) prior to their death and has been the continuous place of residence of a child since the creation of the corporation? ☐ YES ☐ NO

If you answered "no" to any of the questions above, no further action is required, as you do not qualify for this exclusion. If you answered "yes" to all questions above, please complete the remainder of this form, and then sign and submit the form to the county assessor of the county in which the principal residence is located.

NAME OF DECEASED PARENT (attach a copy of the death certificate)

DATE OF DEATH

NAME OF CHILD LIVING IN THE PRINCIPAL RESIDENCE OWNED BY THE CORPORATION

PARCEL NUMBER OF PRINCIPAL RESIDENCE OWNED BY THE CORPORATION

DATE OF PURCHASE

SITUS ADDRESS OF PRINCIPAL RESIDENCE OWNED BY THE CORPORATION

Please attach a copy of (1) all of the corporation's articles of incorporation, and (2) the corporation's stock ledger or other document that shows all the stockholders of the corporation since incorporation. You may also submit copies of tax return schedules filed with the IRS that report stockholder interests. Failure to provide requested documentation may result in the denial of your claim.

CERTIFICATION

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.

SIGNATURE

TITLE OF PERSON CERTIFYING INFORMATION

EMAIL ADDRESS

PRINT/TYPE NAME OF PERSON CERTIFYING INFORMATION

TELEPHONE NUMBER

DATE

This statement must be signed by an officer of the corporation or an employee or agent who has been designated in writing by the board of directors to sign such statements on its behalf.

GENERAL INFORMATION

Whenever there is a **change in control** pursuant to section 64(c) of the Revenue and Taxation Code (R&TC) or a **change in ownership** pursuant to R&TC section 64(d) of a legal entity, and the legal entity owned an interest in California real property as of that date, the person or legal entity acquiring **ownership control** or the legal entity that has undergone a **change in ownership** must file BOE-100-B, *Statement of Change in Control and Ownership of Legal Entities* (statement), with the Board of Equalization (BOE) within 90 days of the change in control or ownership (R&TC sections 480.1 and 480.2).

Change in Control or Change in Ownership of Legal Entities

Change in Control—R&TC section 64(c)—A change in control occurs when any person or legal entity obtains more than 50 percent of the ownership interest in a legal entity; control may be obtained directly or indirectly. If a legal entity has undergone a change in control, all interests in real property located in California and held by the *acquired* legal entity (and legal entity(ies) under its ownership control holding California real property) as of the date of the change in control is subject to reassessment.

For purposes of determining whether a legal entity has undergone a change in control, the acquisition of ownership interest is considered. In the case of corporations, an ownership interest is represented by voting stock.

Change in Ownership—R&TC section 64(d)—A change in ownership occurs when cumulatively more than 50 percent of the original co-owners' interests in the legal entity are transferred; original co-owner status is created when a transfer of property is excluded from reassessment under R&TC section 62(a)(2) in a prior transaction. If a legal entity has undergone a change in ownership, then only the interest in real property that was previously excluded from reassessment under R&TC section 62(a)(2) is subject to reassessment as of the date of the change in ownership. If, however, a legal entity has also undergone a change in control under R&TC section 64(c) and there has been a transfer of cumulatively more than 50 percent of the original co-owners' interests, then all interests in real property located in California and owned by the legal entity (and legal entity(ies) under its ownership control) as of the date of the change in control is subject to reassessment.

Principal Residence Exclusion for Transfer of Corporation Stock from Parent to Child

Effective October 9, 2019, R&TC section 62(r) excludes from reassessment any parent to child transfer of stock in a qualified corporation that owns qualified property, provided the transfer is due to the death of a parent.

A "qualified corporation" is a corporation that meets all of the following conditions:

- Was created between March 1, 1975 and November 6, 1986, inclusive.
- The corporation owns qualified property, as defined below.
- The only stockholders in the corporation have been the parent(s) and their child(ren).

The qualified corporation must have been owned by any combination of parents and children since its incorporation. This exclusion will not apply to a corporation that has had any other persons or family members as stockholders or to a corporation that was solely owned by parents until their death.

"Qualified property" means a parcel of land that meets both of the following conditions:

- Contains the principal place of residence of the parents prior to their death and that has been the continuous place of residence of a child of those parents since the creation of the qualified corporation.
- Has an adjusted base year value that, as of the date immediately prior to the date of death of the last surviving parent, does not exceed one million dollars (\$1,000,000).

The qualified corporation must have owned the principal residence since its incorporation. This exclusion does not apply to a principal residence purchased by a corporation after its incorporation.

This exclusion applies to a transfer of stock in a qualified corporation due to the death of a parent that occurs on or after October 9, 2019 and results in a change in control or change in ownership of a qualified corporation that owns the principal residence of the parent(s) and their child(ren). This exclusion does not apply to any other real property owned by the qualified corporation or to any other type of legal entity.

**DISABLED PERSONS CLAIM FOR
EXCLUSION OF NEW CONSTRUCTION
FOR OCCUPIED DWELLING****PROPOSED**

This claim is for the exclusion from reassessment of any construction to make an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Only construction completed on or after June 6, 1990 is eligible. The exclusion does not apply to accessibility improvements and features that are usual or customary for comparable properties not occupied by disabled persons.

TO BE COMPLETED BY THE CLAIMANT (DISABLED PERSON, SPOUSE OR LEGAL GUARDIAN)

PRINT NAME OF CLAIMANT	PRINT NAME OF DISABLED PERSON (if different)
ADDRESS OF PROPERTY WITH NEW CONSTRUCTION	ASSESSOR'S PARCEL NUMBER
DESCRIBE THE IMPROVEMENTS MADE	
DATE CONSTRUCTION COMPLETED	

CERTIFICATION

I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, is true, correct, and complete to the best of my knowledge and belief, that the disabled person named above permanently resides at the property address, and that the construction was to make the residence more accessible to the disabled person.

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

CLAIMANT'S SIGNATURE	DAYTIME PHONE NUMBER ()	DATE
E-MAIL ADDRESS		

TO BE COMPLETED BY PHYSICIAN

The claimant named above is applying to have a portion or all of the construction, installation or modification of a dwelling excluded from reappraisal because it makes the dwelling more accessible to a severely and permanently disabled person. For purposes of this tax benefit, the law defines a severely and permanently disabled person as any person who has a physical disability or impairment which affects sight, speech, hearing, or the use of any limbs and which results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and which has been diagnosed as permanently affecting the person's ability to function.

NAME OF DISABLED PERSON (please print)
PLEASE IDENTIFY THE SPECIFIC DISABILITY-RELATED REQUIREMENTS NECESSITATING ACCESSIBILITY IMPROVEMENTS OR FEATURES
I am a licensed <input type="checkbox"/> Physician <input type="checkbox"/> Surgeon My specialty is _____

CERTIFICATION

I certify that the disabled person named above is severely and permanently disabled according to the definition above and that the construction, installation or modification makes the dwelling more accessible to that person.

PHYSICIAN'S SIGNATURE	DATE
PHYSICIAN'S NAME (print or type)	PHYSICIAN'S PHONE NUMBER ()

GENERAL INFORMATION

California law provides that certain construction, installations, or modifications of **existing** single- or multiple-family dwellings can be excluded from increases in property taxation if the work is performed to make the dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. This exclusion does **not** apply to accessibility improvements and features that are usual or customary for comparable properties not occupied by disabled persons, but will apply only to those improvements or features that specifically adapt a dwelling for accessibility by a severely disabled person.

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, including but not limited to any disability or impairment which affects sight, speech, hearing, or use of any limbs and which results in a functional limitation as to employment or substantially limits one or more major life activity of that person, and which has been diagnosed as permanently affecting the person's ability to function.

To qualify for this exclusion:

- The construction, installations, or modifications must be completed on or after June 6, 1990;
- The disabled person must be a permanent resident (not necessarily the owner) of the dwelling; and
- The dwelling must be occupied by the owner and therefore eligible for the homeowners' exemption.

To claim the exclusion, the disabled person, their spouse, or legal guardian must submit to the Assessor the following:

- A statement signed by a licensed physician or surgeon of appropriate specialty which certifies that the person is severely and permanently disabled as defined above. The statement must identify specific disability-related requirements necessitating accessibility improvements or features, and
- A statement that identifies the construction, installation, or modification that was in fact necessary to make the structure more accessible to the disabled person.

The Assessor may charge a fee to the disabled person or their spouse or legal guardian sufficient to reimburse the Assessor for the costs of processing and administering the statement.

CLAIM FOR DISABLED ACCESSIBILITY CONSTRUCTION
EXCLUSION FROM ASSESSMENT FOR ADA COMPLIANCE

THIS FORM MUST BE FILED WITH THE ASSESSOR
PRIOR TO, OR WITHIN 30 DAYS OF, COMPLETION
OF CONSTRUCTION.

CLAIMANT NAME		ASSESSOR'S PARCEL NUMBER		PERMIT NUMBER
ADDRESS OF DWELLING - STREET	CITY	STATE	ZIP	
MAILING ADDRESS - STREET	CITY	STATE	ZIP	

STATEMENTS

1. As the owner of the property described herein, I completed, or will complete, construction on this property on _____, and therefore claim the construction exclusion from assessment provided by section 74.6 of the California Revenue and Taxation Code.
2. I understand this exclusion from assessment is applicable only to the construction, installation, removal or modification of any portion or structural component of an existing building or structure to the extent that it is done for the purpose of making the existing building or structure more accessible to, or more usable by, a disabled person.
3. I further understand this exclusion does not encompass the exclusion provided by Revenue and Taxation Code section 74.3 for owner-occupied residences and does not apply to the construction of an entirely new building or structure, or to the construction of an entirely new addition to an existing building or structure.
4. The specific portions of the project that are eligible for this exclusion are: _____

THIS EXCLUSION EXPIRES UPON CHANGE OF OWNERSHIP OF THE PROPERTY

CERTIFICATION

I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, is true, correct, and complete to the best of the taxpayer's knowledge and belief.

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT OR LEGAL REPRESENTATIVE ▶	DATE
SIGNATURE OF CLAIMANT OR LEGAL REPRESENTATIVE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	E-MAIL ADDRESS

THE OWNER MUST SUBMIT ALL DOCUMENTS SUPPORTING THIS CLAIM TO
THE ASSESSOR NO LATER THAN SIX MONTHS AFTER THE COMPLETION DATE
STATED IN #1 ABOVE.

FOR ASSESSOR'S USE ONLY

☐ RECEIVED _____

☐ APPROVED _____

☐ DENIED _____

REASON FOR DENIAL _____

GENERAL INFORMATION

Section 74.6 of the California Revenue and Taxation Code excludes from assessment the construction, installation, removal or modification of any portion or structural component of an **existing** building or structure to the extent that is done for the purpose of making the building or structure more accessible to, or more usable by, a disabled person. This exclusion applies to any construction, installation, removal, or modification completed **on or after June 7, 1994**.

In order to receive the exclusion, the property owner shall notify the Assessor **prior to, or within 30 days of**, the completion of the project that he or she intends to claim the exclusion for improvements making the building or structure more accessible to, or usable by, a disabled person. All documents necessary to support the exclusion shall be filed by the property owner with the Assessor not later than **six months** after the completion of the project.

For purposes of section 74.6:

Disabled person means a person who suffers from a physical impairment that substantially limits one or more of that person's major life activities.

This exclusion shall apply to existing buildings or structures **except** for those buildings or structures that qualify for the exclusion provided for in subdivision (a) of section 74.3.

The construction, improvement, modification, or alteration of an existing building or structure may include, but is not limited to, access ramps, widening of doorways and hallways, barrier removal, access modifications to restroom facilities, elevators, and any other accessibility modification of a building or structure that would cause it to meet or exceed the accessibility standards of the 1990 Americans with Disabilities Act (Public Law 101-336) and the most recent edition to the California Building Standards Code that is in effect on the date of the application for a building permit.

The exclusion provided for in this section **does not apply** to the construction of an entirely new building or structure, or to the construction of an entirely new addition to an existing building or structure.

The property owner, primary contractor, civil engineer, or architect shall submit to the Assessor a statement that shall identify those specific portions of the project that constitute construction, installation, removal, or modification improvements to the building or structure to make the building or structure more accessible to, or usable by, a disabled person.

CLAIM FOR SEISMIC SAFETY CONSTRUCTION EXCLUSION FROM ASSESSMENT

This claim must be filed with the Assessor prior to, or within 30 days of, completion of construction.

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

FOR ASSESSOR'S USE ONLY

DATE RECEIVED _____

APPROVED ☐ DENIED ☐

REASON FOR DENIAL

CLAIMANT'S NAME (PLEASE PRINT)

ASSESSOR'S PARCEL NUMBER

STREET ADDRESS (IF DIFFERENT THAN MAILING ADDRESS)

CITY

ZIP CODE

DATE (OR ANTICIPATED DATE) OF COMPLETION

DAYTIME TELEPHONE NUMBER

E-MAIL ADDRESS

()

☐ YES ☐ NO

The property owner, primary contractor, civil or structural engineer, or architect has certified to the building department those portions of the project that are seismic retrofitting components, as defined by Revenue and Taxation Code section 74.5(b)(2).

Section 74.5 of the Revenue and Taxation Code excludes from assessment that portion of an existing structure that consists of the construction and reconstruction of seismic components.

In order to receive the exclusion, this claim form must be filed with the assessor prior to, or within 30 days of, completion of the project. All documents necessary to support the exclusion must be filed with the Assessor by the property owner not later than six months after completion of the project.

The property owner, primary contractor, civil or structural engineer, or architect shall certify to the building department those portions of the project that are seismic retrofitting components, as defined by Revenue and Taxation Code section 74.5(b)(2). Upon completion of the project, the building department shall report to the Assessor the costs of the portions of the project that are seismic retrofitting components.

For purposes of section 74.5(b):

- (1) "Seismic retrofitting components" means seismic retrofitting improvements and improvements utilizing earthquake hazard mitigation technologies.
- (2) "Seismic retrofitting improvements" means retrofitting or reconstruction of an existing building or structure, to abate falling hazards from structural or nonstructural components of any building or structure including, but not limited to, parapets, appendages, cornices, hanging objects, and building cladding that pose serious danger. "Seismic retrofitting improvements" also means either structural strengthening or providing the means necessary to resist seismic force levels that would otherwise be experienced by an existing building or structure during an earthquake, so as to significantly reduce hazards to life and safety while also providing for the substantially safe ingress and egress of building occupants during and immediately after an earthquake. "Seismic retrofitting improvements" does not include alterations, such as new plumbing, electrical, or other added finishing materials, made in addition to seismic-related work performed on an existing structure. "Seismic retrofitting" includes, but is not limited to, those items referenced in Appendix A of the International Existing Building Code of the International Code Council.
- (3) "Improvements utilizing earthquake hazard mitigation technologies" means improvements to existing buildings identified by a local government as being hazardous to life in the event of an earthquake. These improvements shall involve strategies for earthquake protection of structures. These improvements shall use technologies such as those referenced in Part 2 (commencing with Section 1.1.1) of Title 24 of the California Building Code and similar seismic provisions in the International Building Code.

THIS EXCLUSION EXPIRES UPON CHANGE IN OWNERSHIP OF THE PROPERTY.

CERTIFICATION

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

INITIAL PURCHASER
CLAIM FOR RAIN WATER CAPTURE SYSTEM
NEW CONSTRUCTION EXCLUSION

California law provides that under certain circumstances the initial purchaser of a building with a rain water capture system may qualify for a reduction in the assessed value of the property. In order to qualify for this reduction, this claim form must be completed and signed by the buyer and filed with the Assessor. Please refer to the General Information section for details.

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

CLAIMANT NAME (LAST, FIRST, MIDDLE INITIAL)			
ADDRESS		CITY	STATE ZIP
EMAIL ADDRESS		DAYTIME TELEPHONE NUMBER ()	
ASSESSORS PARCEL NUMBER	PURCHASE DATE		INSTALLATION DATE

☒ Check and complete the following:

1. \$

What is the value attributable to the rain water capture system included in the purchase price of the new building? **Attach a copy of any documents necessary to identify the type and value of the rain water capture system included in the purchase price.**
2. \$

What is the amount of any rebate for the rain water capture system provided to either the owner-builder or you? (See General Information)

BUILDER NAME		TITLE	
ADDRESS		CITY	STATE ZIP
EMAIL ADDRESS		DAYTIME TELEPHONE NUMBER ()	

CERTIFICATION

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT	DATE
	

GENERAL INFORMATION

Revenue and Taxation Code section 74.8 states, in part:

- (b) For purposes of this section, “rain water capture system” means a facility designed to capture, retain, and store rain water flowing off a building rooftop or other manmade aboveground hard surface for subsequent onsite use.
- (c) (1) Notwithstanding any other law, for purposes of this section, “the construction or addition of a rain water capture system” includes the construction of a rain water capture system incorporated by the owner-builder in the initial construction of a new building that the owner-builder does not intend to occupy or use.
- (2) The exclusion provided by this section applies to the initial purchaser who purchased the new building from the owner-builder only if the owner-builder did not receive an exclusion pursuant to this section for the same rain water capture system and only if the initial purchaser purchased the new building prior to that building become subject to reassessment to the owner-builder, as described in subdivision (d) of Section 75.12.
- (d) This section shall be administered as follows:
 - (1) The initial purchaser of the new building shall file a claim with the assessor and provide to the assessor any documents necessary to identify the value attributable to the rain water capture system included in the purchase price of the new building. The claim shall also identify the amount of any rebate for the rain water capture system provided to either the owner-builder or the initial purchaser.
 - (2) The assessor shall evaluate the claim and determine the portion of the purchase price that is attributable to the rain water capture system. The assessor shall then reduce the new base year value established as a result of the change in ownership of the new building by an amount equal to the difference between the following two amounts:
 - (A) That portion of the value of the new building attributable to the rain water capture system.
 - (B) The total amount of all rebates, if any, described in paragraph (1) that were provided to either the owner-builder or the initial purchaser.
 - (3) The extension of the new construction exclusion to the initial purchaser of a new constructed new building shall remain in effect only until there is a subsequent change in ownership of the new building.
- (e) This section applies to new construction completed on or after January 1, 2019.
- (f) This section shall remain in effect only until January 1, 2029, and as of that date is repealed.

INITIAL PURCHASER CLAIM FOR SOLAR ENERGY SYSTEM NEW CONSTRUCTION EXCLUSION

California law provides that under certain circumstances the initial purchaser of a building with an active solar energy system may qualify for a reduction in the assessed value of the property. In order to qualify for this reduction, this claim form must be completed and signed by the buyer and filed with the Assessor. Please refer to the General Information section for details.

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

Note: "active solar energy system" does not include a solar swimming pool heater or hot tub heater.

CLAIMANT NAME (LAST, FIRST, MIDDLE INITIAL)

ADDRESS	CITY	STATE	ZIP
EMAIL ADDRESS		DAYTIME TELEPHONE NUMBER ()	
ASSESSORS PARCEL NUMBER	PURCHASE DATE	INSTALLATION DATE	



Check and complete the following:

1. \$ What is the value attributable to the active solar energy system included in the purchase price of the new building?
Attach a copy of any documents necessary to identify the type and value of the active energy system included in the purchase price.
2. \$ What is the amount of any rebate for the active solar energy system provided to either the owner-builder or you?
(See General Information)
3. ☐ Yes ☐ No Does the active solar energy system have pipes and ducts that are used to carry both energy derived from solar energy and energy derived from other sources? (See General Information)

BUILDER NAME	TITLE		
ADDRESS	CITY	STATE	ZIP
EMAIL ADDRESS		DAYTIME TELEPHONE NUMBER ()	

CERTIFICATION

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT 	DATE
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GENERAL INFORMATION

Section 73 states, in part:

- (b)(1) "Active solar energy system" means a system that, upon completion of the construction of a system as part of a new property or the addition of a system to an existing property, uses solar devices, which are thermally isolated from living space or any other area where the energy is used, to provide for the collection, storage, or distribution of solar energy.
- (2) "Active solar energy system" does not include solar swimming pool heaters or hot tub heaters.
- (3) Active solar energy systems may be used for any of the following:
 - (A) Domestic, recreational, therapeutic, or service water heating.
 - (B) Space conditioning.
 - (C) Production of electricity.
 - (D) Process heat.
 - (E) Solar mechanical energy.
- (d)(3) An active solar energy system that uses solar energy in the production of electricity does not include auxiliary equipment, such as furnaces and hot water heaters, that use a source of power other than solar energy to provide usable energy. An active solar energy system that uses solar energy in the production of electricity does include equipment, such as ducts and hot water tanks, that is utilized by both auxiliary equipment and solar energy equipment, that is, dual use equipment. That equipment is active solar energy system property only to the extent of 75 percent of its full cash value.
- (e)(1) Notwithstanding any other law, for purposes of this section, "the construction or addition of any active solar energy system" includes the construction of an active solar energy system incorporated by the owner-builder in the initial construction of a new building that the owner-builder does not intend to occupy or use. The exclusion from "newly constructed" provided by this subdivision applies to the initial purchaser who purchased the new building from the owner-builder, but only if the owner-builder did not receive an exclusion under this section for the same active solar energy system and only if the initial purchaser purchased the new building prior to that building becoming subject to reassessment to the owner-builder, as described in subdivision (d) of Section 75.12. The assessor shall administer this subdivision in the following manner:
 - (A) The initial purchaser of the building shall file a claim with the assessor and provide to the assessor any documents necessary to identify the value attributable to the active solar energy system included in the purchase price of the new building. The claim shall also identify the amount of any rebate for the active solar energy system provided to either the owner-builder or the initial purchaser by the Public Utilities Commission, the State Energy Resources Conservation and Development Commission, an electrical corporation, a local publicly owned electric utility, or any other agency of California.
 - (B) The assessor shall evaluate the claim and determine the portion of the purchase price that is attributable to the active solar energy system. The assessor shall then reduce the new base year value established as a result of the change in ownership of the new building by an amount equal to the difference between the following two amounts:
 - (i) That portion of the value of the new building attributable to the active solar energy system.
 - (ii) The total amount of all rebates, if any, described in subparagraph (A) that were provided to either the owner-builder or the initial purchaser.
 - (C) The extension of the new construction exclusion to the initial purchaser of a newly constructed new building shall remain in effect only until there is a subsequent change in ownership of the new building.
- (f) Notwithstanding any other law, the exclusion from new construction provided by this section shall remain in effect only until there is a subsequent change in ownership.
- (g) This section applies to property tax lien dates for the 1999-2000 fiscal year to the 2025-26 fiscal year, inclusive.
- (h) The amendments made to this section by the act that added this subdivision apply beginning with the lien date for the 2008-09 fiscal year.
- (i)(1) This section shall remain in effect only until January 1, 2027, and as of that date is repealed.
- (2) Active energy solar systems that qualify for an exclusion under this section prior to January 1, 2027, shall continue to be excluded on and after January 1, 2027, until there is a subsequent change in ownership.

**CLAIM FOR TRANSFER OF BASE YEAR VALUE
FROM QUALIFIED CONTAMINATED PROPERTY
TO REPLACEMENT PROPERTY
(Section 69.4 of the Revenue and Taxation Code)**

A. REPLACEMENT PROPERTY

ASSESSOR'S PARCEL NUMBER

RECORDER'S DOCUMENT NUMBER

DATE OF PURCHASE/COMPLETION OF NEW CONSTRUCTION

PURCHASE PRICE/COST OF CONSTRUCTION

PROPERTY ADDRESS (street, city, county)

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER

DATE OF TRANSFER/SALE

ASSESSOR'S FACTORED BASE YEAR VALUE AT DATE OF TRANSFER/SALE

PROPERTY ADDRESS (street, city, county)

NOTE: You must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of transfer/sale. Also, was there any new construction on this property since the issuance of those tax bill(s) and before the date of transfer/sale? ☐ Yes ☐ No

If yes, please explain: _____

C. CLAIMANT INFORMATION (PLEASE PRINT)

NAME OF CLAIMANT

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT

DATE

NAME OF LEGAL ENTITY

HOME TELEPHONE (area code first)

WORK TELEPHONE (area code first)

MAILING ADDRESS (street, city, state, zip code)

EMAIL ADDRESS

If you have any questions about this form, please contact the Assessor's Office.

**All information provided on this form is subject to verification.
If your application is incomplete, it may not be possible to process your claim.**

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows an owner of a qualified contaminated property to transfer the base year value of that property to a comparable replacement property of equal or lesser value that is acquired or newly constructed after January 1, 1995. In addition, a replacement property must meet all of the following requirements: (1) It must have been acquired or newly constructed within five (5) years **after** the date of the sale or transfer; (2) it must be used in the same manner as the qualified contaminated property; and (3) a claim for relief must be filed within **three** (3) years after the replacement property is acquired or newly constructed.

Both the original property and the replacement property must be located in the **same** county. If not, the county in which the replacement property is located must have a resolution authorizing intercounty transfers under this code section.

A qualified contaminated property must meet all of the following:

- Residential property that is uninhabitable or nonresidential property that is unusable as a result of the environmental problems.
- Located on a site that has been designated as a toxic or environmental hazard or as an environmental clean-up site by an agency of the State of California or the federal government.
- Owned by a person or entity that did not participate or acquiesce in any act or omission that rendered the property uninhabitable or unusable. The owner cannot be related to the person or affiliated with the entity that committed the act or omission that contaminated the property.

In general, *equal or lesser value* of a replacement property means that the fair market value of the replacement property on the date of purchase or completion of new construction does not exceed:

- **105 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **first year** following the date of sale or transfer of the original property;
- **110 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **second year** following the date of sale or transfer of the original property;
- **115 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **third year** following the date of sale or transfer of the original property;
- **120 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **fourth year** following the date of sale or transfer of the original property;
- **125 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **fifth year** following the date of sale or transfer of the original property.

If you feel you qualify for this exclusion, you must provide evidence that (1) your property meets the definition of a qualified contaminated property, and (2) you did not participate or acquiesce in any act or omission that rendered the property uninhabitable or unusable or are related to the person or affiliated with the entity that committed the act or omission that contaminated the property.

DECLARATION BY ASSESSEE. 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 an employee of the corporation authorized 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.

Please complete applicable information on reverse side.

**CLAIM FOR INTRACOUNTY TRANSFER OF
BASE YEAR VALUE TO REPLACEMENT PROPERTY
FOR PROPERTY DAMAGED OR DESTROYED IN A
GOVERNOR-DECLARED DISASTER**

A. REPLACEMENT PROPERTY:

ASSESSOR'S PARCEL NUMBER

PROPERTY ADDRESS

CITY

DATE OF PURCHASE

PURCHASE PRICE

RECORDER'S DOCUMENT NUMBER

DATE OF COMPLETION OF NEW CONSTRUCTION

COST OF NEW CONSTRUCTION

B. ORIGINAL (FORMER) PROPERTY:

ASSESSOR'S PARCEL NUMBER

DATE OF DISASTER

PROPERTY ADDRESS

CITY

Was there any new construction to the original property between the date of the last tax bill(s) and the date of disaster? ☐ Yes ☐ No
If **Yes**, please explain:

C. CLAIMANT INFORMATION

NAME OF CLAIMANT

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT

DATE

MAILING ADDRESS

DAYTIME PHONE NUMBER

()

CITY, STATE, ZIP

E-MAIL ADDRESS

All information provided on the claim is subject to verification. If you have any questions about this form, please contact the Assessor's office.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

Revenue and Taxation Code Section 69 allows owners who own property to transfer the base year value of the original property that has been substantially damaged or destroyed by a disaster to comparable property. The following requirements must be met:

1. The disaster must be a major misfortune or calamity in an area proclaimed by the Governor to be in a state of disaster as a result of the misfortune or calamity;
2. The replacement property must have been acquired or newly constructed within five years* after the date of the disaster (including land); and
3. The buyer of the replacement property must have been the owner of the damaged property. Property is considered damaged or destroyed if it sustains physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster. Includes diminution in value resulting from disaster caused permanent restricted access.

* Effective October 8, 2023, the period to acquire or newly construct a replacement property is **eight years** for owners of property that was substantially damaged or destroyed by the Camp Fire during November 1-20, 2018.

Property is substantially damaged if the land or the improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster.

The replacement property must be substantially equivalent to the original. A general definition of substantially equivalent is similar in size, utility, function, and zoning.

In general, the factored base value of the original property will be applied to the replacement provided that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed 120 percent of full cash value or fair market value of the original property immediately prior to the date of disaster.

If the full cash value of the replacement property exceeds 120 percent of the full cash value of the original damaged property, then the amount of the full cash value over 120 percent shall be added to the factored base year value of the original parcel. Once the factored base year value is transferred to the replacement property, the damaged property will be reassessed at the lower of its full cash value or the retained factored base year value.

If the full cash value of the replacement property is less than the factored base year value of the original damaged parcel, then the lower value of the new replacement property shall become the factored base value of the replacement parcel.

If, after the factored base year value is transferred, reconstruction occurs on the damaged property, the new construction shall be assessed at full cash value.

Co-owners of an original parcel may not independently transfer the original value to two separate properties.

The acquisition of an ownership interest in a legal entity that, directly or indirectly, owns real property is not an acquisition of replacement property under the law.

For further information, contact the Assessor's Office.

CLAIM FOR INTERCOUNTY TRANSFER OF
BASE YEAR VALUE TO REPLACEMENT PROPERTY
FROM PRINCIPAL RESIDENCE DAMAGED OR
DESTROYED IN A GOVERNOR-DECLARED
DISASTER

A. REPLACEMENT PROPERTY:

ASSESSOR'S PARCEL NUMBER		
PROPERTY ADDRESS		CITY
DATE OF PURCHASE	PURCHASE PRICE	RECORDER'S DOCUMENT NUMBER
DATE OF COMPLETION OF NEW CONSTRUCTION		COST OF NEW CONSTRUCTION

Is this property your principal place of residence? ☐ Yes ☐ No

B. ORIGINAL (FORMER) PROPERTY:

ASSESSOR'S PARCEL NUMBER		DATE OF DISASTER	
PROPERTY ADDRESS	CITY	COUNTY	

Was this property your principal place of residence? ☐ Yes ☐ No

NOTE: You must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of the disaster.

Was there any new construction to the original property between the date of those tax bill(s) and the date of disaster? ☐ Yes ☐ No
If **Yes**, please explain:

C. CLAIMANT INFORMATION

NAME OF CLAIMANT

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

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

All information provided on this claim is subject to verification. If you have any questions about this form, please contact the Assessor's office.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows any individual or individuals who reside in an original property (i.e., principal place of residence) to transfer the base year value of the original property that has been substantially damaged or destroyed by a disaster to a replacement property (i.e., principal place of residence) **of equal or lesser value** in another county that has adopted an ordinance allowing such transfers. The following requirements must be met:

1. the disaster must be a major misfortune or calamity in an area subsequently proclaimed by the Governor to be in a state of disaster as a result of the misfortune or calamity;
2. the replacement property must have been acquired or newly constructed within three years after the date of the disaster (including land);
3. a claim for relief must be filed **within three years** after the replacement property is acquired or newly constructed.

Property is substantially damaged if the land or the improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster.

In general, "equal or lesser value" means the fair market value of a replacement property on the date of purchase or completion of construction does not exceed:

1. 105 percent of full cash value or fair market value of the original property immediately prior to the date of disaster if a replacement property is purchased or newly constructed within the **first year** following the date of the damage or destruction of the original property;
2. 110 percent of full cash value or fair market value of the original property immediately prior to the date of disaster if a replacement property is purchased or newly constructed within the **second year** following the date of the damage or destruction of the original property; or
3. 115 percent of full cash value or fair market value of the original property immediately prior to the date of disaster if a replacement property is purchased or newly constructed within the **third year** following the date of the damage or destruction of the original property.

TRANSFERS BETWEEN COUNTIES ARE ALLOWED ONLY IF THE COUNTY IN WHICH THE REPLACEMENT PROPERTY IS LOCATED HAS PASSED AN AUTHORIZING ORDINANCE.

The acquisition of an ownership interest in a legal entity that, directly or indirectly, owns real property is not an acquisition of replacement property under the law.

**CLAIM FOR BASE YEAR VALUE TRANSFER -
ACQUISITION BY PUBLIC ENTITY***(Article XIII A, section 2(d), California Constitution;
section 68, Revenue and Taxation Code; Property Tax Rule 462.500)***A. REPLACEMENT PROPERTY**

COUNTY IN WHICH LOCATED		ASSESSOR'S PARCEL NUMBER	
DATE OF PURCHASE	PURCHASE PRICE \$	CONSTRUCTION COST <i>(if applicable)</i> \$	COMPLETION DATE
PROPERTY ADDRESS <i>(street number, street name, city, state, zip code)</i>			
DEED VESTING <i>(names of owners exactly as they appeared on deed)</i>			
USE OF PROPERTY <i>(residence, apartment building, store, factory, farm, etc.)</i>			

B. TAKEN PROPERTY

ASSESSOR'S PARCEL NUMBER	COUNTY IN WHICH LOCATED
PROPERTY ADDRESS <i>(street number, street name, city, state, zip code)</i>	
DEED VESTING <i>(names of owners exactly as they appeared on deed)</i>	
DATE YOU ORIGINALLY ACQUIRED PROPERTY	PRICE YOU ORIGINALLY PAID FOR PROPERTY \$
USE OF PROPERTY <i>(residence, apartment building, store, factory, farm, etc.)</i>	
NAME OF PUBLIC AGENCY ACQUIRING PROPERTY	
DATE OF DISPLACEMENT	PURCHASE PRICE PAID <i>(excluding relocation benefits)</i> \$

C. DOCUMENTATION

Please submit:

- (1) A copy of the last tax bill you received on the taken property.
- (2) Documentation from acquiring public agency verifying the price paid and relocation cost paid, if any.
- (3) A certified copy of one of the following:
 - Final order of condemnation
 - Order for possession
 - Recorded deed showing acquisition by a public entity
 - Judgment of inverse condemnation
 - Such other document which clearly indicates the name of the acquiring agency, the date condemnation proceedings began, and the date of possession by the acquiring agency

CERTIFICATION

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT ▶	DATE
HOME PHONE NUMBER	DAYTIME PHONE NUMBER
MAILING ADDRESS	EMAIL ADDRESS

ASSESSOR'S USE ONLY

NAME OF COUNTY CONTACT PERSON	TELEPHONE NUMBER
EMAIL ADDRESS	

BOARD OF EQUALIZATION'S USE ONLY

- ☐ A prior inquiry **has not** been received on this property.
- ☐ A prior inquiry **has** been received on this property. *See attached form(s) for particulars.*

REVIEWED BY	DATE
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GENERAL INFORMATION

California law provides that under certain conditions a person may transfer the base year value of his or her property to a comparable replacement property if that original property has been taken by eminent domain proceedings, acquisition by a public entity, or governmental action resulting in a judgment of inverse condemnation.

To be considered comparable, a replacement property acquired by a person displaced under one of the three conditions above must be similar in size, utility, and function to the taken property. Replacement property is similar in size if its full cash value does not exceed 120 percent of the award or purchase price paid for the property taken. Replacement property is similar in utility and function if it is, or is intended to be, used in the same manner as the property taken. Property is similar in utility and function if the property taken and the replacement property fall into the same category: Category A - single family and duplex; Category B - commercial, investment, income, or vacant property; Category C - agricultural property. If replacement property is not similar in size, function, and utility, the excess portion is considered to have undergone a change in ownership and will be subject to reappraisal.

The base year value of the replacement property will be determined by comparing the award or purchase price paid for the taken property with the full cash value of the replacement property:

- If this value does *not exceed* 120 percent of the award or purchase price paid for the taken property, then the adjusted base year value of the taken property becomes the replacement property's base year value.
- If the full cash value of the replacement property *exceeds* the 120 percent level, the amount of full cash value in excess of 120 percent will be added to the base year value of the taken property. This sum becomes the base year value of the replacement property.
- If the full cash value of the replacement property is *less* than the base year value of the property taken, that lower value becomes the base year value of the replacement property.
- If there is no award or price paid for the property taken (i.e., an exchange), the Assessor must determine the full cash value of both the property taken and the replacement property.

Only the owner(s) of the property taken may receive this property tax relief. *Owner* means the fee owner or life estate owner of the real property taken.

For replacement property acquired on or after January 1, 1983, a request for relief is considered timely if made within four years of one of the following dates, whichever is applicable:

- The date the final order of condemnation is recorded or the taxpayer vacates the replaced property, whichever is later.
- The date of the conveyance or the date the taxpayer vacates the replaced property, whichever is later.
- The date the judgment of inverse condemnation becomes final or the date the taxpayer vacates the replaced property, whichever is later.

If a claim is filed after this four-year period, relief will apply to the lien dates for the last four fiscal years.

Replacement property is eligible for relief if acquired after March 1, 1975, and on or after the earliest of:

- The date the initial written offer is made by the acquiring entity.
- The date the acquiring entity takes final action to approve a project leading to the offer.
- The date the "Notice of Determination," "Notice of Exemption," or similar notice, as required by the California Environmental Quality Act (CEQA), is recorded by the public entity acquiring the taxpayer's property and the public project has been approved.
- The date, as declared by the court, that the replaced property was taken.

Any new construction required to make the replacement property comparable to the taken property will be eligible for this property tax relief, if the new construction is completed after March 1, 1975, is completed on or after the earliest of the four dates listed above, and a claim for relief is filed.

Relief is limited to the date of displacement, which is the earliest of:

- The date of conveyance to the acquiring entity or the recording of the final order of condemnation.
- The date of actual possession by the acquiring entity.
- The date on or after which an order for possession authorizes the acquiring entity to take the property.

You must provide the Assessor a certified copy of the final order of condemnation or order for possession; a certified copy of the recorded deed showing acquisition by a public entity; a certified copy of the judgment of inverse condemnation; or a certified copy of a document which clearly indicates the name of the acquiring agency, the date condemnation proceedings began, and the date of possession by the acquiring agency.

The Assessor will forward information relative to each claim for property tax relief under this program to the Board of Equalization, County-Assessed Properties Division, MIC:64, P.O. Box 942879, Sacramento, CA 94279-0064, which will determine whether more than one claim for such assessment relief has been made and, if so, will notify the appropriate Assessor(s).

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 2025 on all or a portion of its property. If, as of January 1, 2026, you still own the property and the activities conducted on the property **have not changed** since January 1, 2025, 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, 2026, 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, 2026, 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.

ELECTRONIC SIGNATURE CERTIFICATION

If this card is submitted with an electronic signature, I certify under penalty of perjury under the laws of the State of California that all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.

BOE-231-AH REV. 30 (07-25)

**WELFARE EXEMPTION/SECTION 231
CHANGE IN ELIGIBILITY**

OR TERMINATION NOTICE (CARD)

(Section 254.5(d) 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

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APN(S)

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

To all persons whose properties have received a Welfare Exemption under section 214.15 or section 231 of the Revenue and Taxation Code for the 2025-2026 fiscal year.

Question: Will the property to which the exemption applies in the 2025-2026 fiscal year continue to be used exclusively by government or by an organization as described in section 214.15 for its interest and benefit in the 2026-2027 fiscal year?

☐ Yes ☐ No

SIGNATURE

TITLE

TELEPHONE NUMBER

()

EMAIL ADDRESS

SERVICEMEMBERS CIVIL RELIEF ACT
DECLARATION

Pursuant to section 571(d) of the Servicemembers Civil Relief Act (50 U.S.C. Appendix), the personal property of a servicemember shall not be deemed to be located or present in, or to have a situs for taxation in, the tax jurisdiction in which the servicemember is serving in compliance with military orders.

SERVICEMEMBER NAME			DAYTIME TELEPHONE NUMBER ()		
RANK	ORGANIZATION	SOCIAL SECURITY OR SERIAL NUMBER	E-MAIL ADDRESS		
MAILING ADDRESS		CITY	STATE	ZIP CODE	
LEGAL RESIDENCE ADDRESS		CITY	STATE	ZIP CODE	
VOTER REGISTRATION CITY		COUNTY	STATE	YEAR LAST VOTED	

LIST BELOW ANY PERSONAL PROPERTY OR MANUFACTURED HOME LOCATED IN CALIFORNIA.

PERSONAL PROPERTY		
PROPERTY TYPE	DESCRIPTION	SERIAL/ID NUMBER

MANUFACTURED HOME		
MANUFACTURER	YEAR OF MANUFACTURE	DECAL/SERIAL NUMBER

INSTRUCTIONS:

- 1. List personal property by type, description, and serial number or ID number.
- 2. Enter the manufacturer, year of manufacture, and decal or serial number of a manufactured home.
- 3. Attach a copy of your current leave and earnings statement.
- 4. Sign and date the declaration. If you are signing this document with Power of Attorney, attach a copy of the document through which you have been granted the Power of Attorney.
- 5. Mail the original declaration with attachments to the Assessor's office at the address shown.

CERTIFICATION

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

SIGNATURE OF DECLARANT ▶	DATE
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2026 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 discharged in other than dishonorable conditions 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 is for:

- First time claimants for the Disabled Veterans' Exemption; or
- Annual claimants for the Low-Income Exemption. Separate claims are required for each fiscal year when filing the Low-Income Exemption.

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 or Homeowners' Exemption on another residence? ☐ Yes ☐ No
Date Moved/Sold/Transferred from the other residence _____
If **yes**, see Question 1d below.
- d. What is the address of the home where you previously claimed the Disabled Veterans' Exemption or Homeowners' Exemption, 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 of notice from USDVA* of the 100% rating (must include proof of rating): _____
*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);
- d. ☐ Unmarried surviving spouse of a deceased veteran who during their 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 certificate, 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 discharged in other than dishonorable conditions (copy of marriage certificate, 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:

Total annual household income for all persons in your household, including veterans' benefits (*see the instructions*) for 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 entered 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 the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, 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 their 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 an eight-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 an eight-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 certificate 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:

(Upon request, you will be required to provide a list showing your household income.

- (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
2026	\$180,671	\$271,009	\$81,131
2025	\$175,298	\$262,950	\$78,718
2024	\$169,769	\$254,656	\$76,235
2023	\$161,083	\$241,627	\$72,335
2022	\$149,993	\$224,991	\$67,355
2021	\$147,535	\$221,304	\$66,251
2020	\$143,273	\$214,910	\$64,337
2019	\$139,437	\$209,156	\$62,614
2018	\$134,706	\$202,060	\$60,490
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

NOTE: The exemption is up to the amount listed and not a combination of Basic & Low Income. The exemption amount allotted may also be impacted by the overall assessed value and ownership percentage of the qualifying veteran(s) or unmarried surviving spouse(s).

2026 DISABLED VETERANS' EXEMPTION CHANGE OF ELIGIBILITY REPORT

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

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Assessors Parcel Number: _____

Dear Claimant:

Our records indicate that you have been receiving the Disabled Veterans' Exemption. Use this form only to notify the Assessor if you are no longer eligible for the exemption on this property. **Do not send in this form if you are still eligible and all information printed on the form is correct and up to date as of January 1, 2026. Note: If you believe you qualify for the Low-Income Exemption (see below), you must submit a new claim form to the Assessor by February 15.**

The laws governing the Disabled Veterans' Exemption provide that once you file a claim and receive the exemption you need not file each year as long as you continue to qualify. The law further provides that when a disabled veteran or surviving spouse is no longer eligible for exemption, the Assessor must be notified. A 25 percent penalty assessment for failure to so notify the Assessor is also part of the law.

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.

If you are receiving the Basic Exemption because of blindness, the loss of two limbs, or because you are totally disabled, the exemption will remain in effect. **If you believe you qualify for the Low-Income Exemption, obtain a Disabled Veterans' Property Tax Exemption Claim Form, BOE-261-G, from the Assessor, complete it, and file it with the Assessor by February 15, 2026.**

DISQUALIFYING CONDITIONS

Sign and return this notice if one or more of the following conditions apply to you.

1. At any time during 2025, the property was no longer your principal residence or you did not own it. (An *owner* includes a purchaser under contract of sale, an owner of a share in a housing cooperative, and a shareholder in a corporation when the rights of shareholding entitle one to possession of a home owned by the corporation.) **NOTE: If you were confined to a hospital or other care facility but principally resided at this residence prior to that confinement, you are still eligible for the exemption provided the property has not been rented or leased.**
2. If the basis of your exemption was blindness and your visual acuity in both eyes is no longer rated at 5/200 or less, or the concentric contraction of the visual field is no longer 5 degrees or less, or if the basis was the loss of use of two limbs and the use of one or both has been restored.
3. If you are the veteran and the United States Veterans Administration or the military service from which you were discharged no longer rates your disability at 100 percent or no longer rates your disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.
4. If you are a surviving spouse of a deceased disabled veteran and you have remarried.
5. The property has been altered and is no longer a dwelling.

*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. Please refer to the attached schedule for the current amounts and limits.

(continued on reverse)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

ELECTRONIC SIGNATURE CERTIFICATION

If this form is submitted with an electronic signature, I certify under penalty of perjury under the laws of the State of California that all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGN HERE ONLY IF YOU NO LONGER QUALIFY FOR THE DISABLED VETERANS' EXEMPTION AS OF JANUARY 1, 2026

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 it is no longer my primary place of residence as of (date): _____
Please provide your current mailing address: _____
2. ☐ I received the exemption as the surviving spouse of a deceased disabled veteran and I remarried on (date): _____
(please attach a copy of the marriage certificate)
3. ☐ My disability or disability compensation was changed to less than 100 percent on (date): _____ (please attach supporting documentation from the United States Department of Veterans Affairs)
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): _____ (please attach supporting documentation from the United States Department of Veterans Affairs)
5. ☐ I have no longer lost the use of two limbs; use was restored on (date): _____ (please attach supporting documentation from the United States Department of Veterans Affairs)
6. ☐ Following the death of the claimant, the property is no longer eligible for the Disabled Veterans' Exemption.
 - A. Name of deceased veteran or deceased unmarried surviving spouse: _____
 - B. Date of death: _____ **Please attach a copy of the Death Certificate.**
 - C. Name of person reporting 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, 2026, 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, 2026, you **must** notify the Assessor on or before June 30, 2026, 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
2026	\$180,671	\$271,009	\$81,131
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2024	\$169,769	\$254,656	\$76,235
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2019	\$139,437	\$209,156	\$62,614
2018	\$134,706	\$202,060	\$60,490
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

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

CLAIMANT 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 Cemetery Exemption for 2025 on all or a portion of its property. The Cemetery Exemption is available only to property which is **owned** by a nonprofit corporation and **used exclusively** for the burial or other permanent deposit of the human dead and property used or held exclusively for the care, maintenance or upkeep of such property or such dead. Under a one-time filing rule or requirement, the Cemetery Exemption will remain in effect until all or a part of the property is used for activities that are outside the scope of the Cemetery Exemption.

If, as of January 1, 2026, you still own the property and the activities conducted on the property **have not changed** since January 1, 2025, 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 on-site inspection to verify that the property continues to be used for exempt activities.

If, as of January 1, 2026, you no longer own the property or activities other than cemetery activities are taking place on the property, answer the question on the card **"no"** and sign and return the card 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 circumstances are those that may disqualify all or part of the property for the exemption:

- a. No longer owned by a nonprofit corporation or an organization referred to in section 8250 of the Health and Safety Code.
- b. The land is not actively used or held for exempt purposes.
- c. Plots sold to brokers for purposes of resale.
- d. Passively held land in excess of anticipated need.
- e. Improvements that are not used for the burial or other permanent deposit of the human dead, or used or held exclusively for the care, maintenance or upkeep of such property (for example, floral shops, mortuaries, crematoriums, orchard or cropland).

ELECTRONIC SIGNATURE CERTIFICATION

If this card is submitted with an electronic signature, I certify under penalty of perjury under the laws of the State of California that all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.

BOE-265-NT REV. 21 (07-25)

**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 2025-2026 fiscal year.

QUESTION: Will the property to which the exemption applied in the 2025-2026 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 2026-2027 fiscal year?

☐ Yes ☐ No

SIGNATURE



TITLE

TELEPHONE NUMBER
()

CLAIM FOR HOMEOWNERS' PROPERTY TAX EXEMPTION

If eligible, sign and file this form with the Assessor on or before February 15 or on or before the 30th day following the date of notice of supplemental assessment, whichever comes first.

SEE INSTRUCTIONS BEFORE COMPLETING

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

FOR ASSESSOR'S USE ONLY	
Received	_____
Approved	_____
Denied	_____
Reason for denial	_____

PROPERTY DESCRIPTION

Parcel No. _____

Address of dwelling _____

Print your social security number and name here _____ ➡

SSN: _____ - _____ - _____

NAME: _____

Print co-owner's or spouse's social security number and name when this property is also his/her principal residence _____ ➡

SSN: _____ - _____ - _____

NAME: _____

STATEMENTS

This claim may be used to file for the Homeowners' Exemption for the Assessment Roll and the Supplemental Assessment Roll. A new owner must file a claim even if the property is already receiving the homeowners' exemption. Please carefully read the information and instructions before answering the questions listed below.

1. When did you acquire this property? _____
(month/day/year)

2. Date you occupied this property as your principal residence (see instructions): _____
(month/day/year)

3. Do you own another property that is, or was, your principal place of residence in California? ☐ YES ☐ NO

If YES, please provide the address below, and the date you **MOVED OUT**, if no longer your principal place of residence:

Address: _____
Street address City Zip Code month/day/year

Only the owners or their spouses who occupy the above-described property (including a purchaser under contract of sale) or his or her legal representative may sign this claim. (If the property comprises more than one dwelling unit, other co-owner occupants may wish to file separate claims; however, only one exemption will be allowed per dwelling unit.)

If you are buying this property under an unrecorded contract of sale and the Assessor does not have a copy of the contract, you must attach a copy to this claim.

CERTIFICATION

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

SIGNATURE OF OWNER-OCCUPANT ➡	DATE
SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER-OCCUPANT ➡	DATE
EMAIL ADDRESS	DAYTIME TELEPHONE NUMBER ()

IF YOU DO NOT OCCUPY THIS PARCEL AS YOUR PRINCIPAL RESIDENCE, PLEASE DISCARD THIS FORM.
If you occupy this parcel at a later date, contact the Assessor at that time.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

RECLAMO PARA LA EXENCIÓN DE IMPUESTOS PREDIALES DE LOS PROPIETARIOS DE CASAS

Si reúne los requisitos, firme y presente esta forma al Tasador a más tardar el 15 de febrero, o antes que hayan transcurrido 30 días a partir de la fecha de la notificación de la valuación suplementaria, lo que ocurra primero.

ANTES DE LLENARLA, LEA LAS INSTRUCCIONES

NOMBRE Y SU DIRECCIÓN
(Haga cambios necesarios al nombre escrito y dirección)

PARA USO DEL TASADOR

Received _____
Approved _____
Denied _____
Reason for denial _____

DESCRIPCIÓN DE LA PROPIEDAD

Número de Parcela _____
Dirección de casa _____

Imprima su número de Seguro Social y nombre

SSN: _____ - _____ - _____

NOMBRE: _____

Imprima el número de Seguro Social y nombre de su cónyuge o copropietario si esta propiedad también es su lugar de residencia principal

SSN: _____ - _____ - _____

NOMBRE: _____

DECLARACIONES

Esta forma de reclamo se puede utilizar para solicitar Exención para Propietarios de Casas para las Listas de Exención de Tasación de Propietarios, así como para la Lista de Tasación Suplementaria. El nuevo propietario tiene que presentar un reclamo, aunque la propiedad ya esté recibiendo la exención de propietarios de casas. Lea cuidadosamente la información que se le entrega, así como las instrucciones antes de contestar las siguientes preguntas.

1. ¿Cuándo adquirió usted esta propiedad? _____
(día/mes/año)

2. Fecha en que se mudó a esta propiedad, la cual será su residencia principal (vea instrucciones): _____
(día/mes/año)

3. ¿Usted es dueño/a de otra propiedad que es o era su lugar de residencia principal en California? ☐ Si ☐ No

Si sí, porfavor proveer la dirección abajo y la fecha de su **MUDANZA** si ya no es su residencia principal:

Dirección: _____
Dirección Ciudad Código Postal Día/Mes/Año

Solamente los dueños o los cónyuges ocupantes de la propiedad descrita anteriormente (incluyendo a un comprador bajo contrato de venta) o su representante legal pueden firmar este reclamo. (Si la propiedad consta de más de una unidad de vivienda, tal vez los otros ocupantes copropietarios deseen presentar reclamos por separado; sin embargo, se concederá una sola exención por unidad de vivienda.)

Si usted compra esta propiedad bajo un contrato de venta que no se ha registrado, y el Tasador no tiene una copia del mismo, deberá adjuntar a este reclamo una copia del contrato.

CERTIFICACIÓN

Certifico (o declaro), bajo pena de perjurio, conforme a las leyes del Estado de California, que lo anterior y toda la información, contenida en el presente documento, incluyendo cualquier declaración o material adjunto, es verdadero, correcto, y completo, según mi leal saber y entender.

FIRMA DEL PROPIETARIO-OCUPANTE

FECHA

FIRMA DEL CÓNYUGE DEL OCUPANTE O COPROPIETARIO-OCUPANTE

FECHA

CORREO ELECTRONICO

NUMERO TELEFONICO
()

SI NO HABITA ESTE INMUEBLE COMO SU RESIDENCIA PRINCIPAL, DESCARTE ESTA FORMA.

Si mas adelante ocupa esta inmueble, en ese momento comuníquese con el Tasador.

ESTE DOCUMENTO NO ES SUJETO A LA INSPECCIÓN PÚBLICA

GENERAL INFORMATION

California property tax laws provide two alternatives by which the Homeowners' Exemption, up to a maximum of \$7,000 of assessed value, may be granted.

Alternative 1: The exemption is available to an eligible owner of a dwelling which is occupied as the owner's principal place of residence as of 12:01 a.m., January 1 each year; or

Alternative 2: The exemption is available to an eligible 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 occupies 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 Homeowners' 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.

To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year.

Filing for exemption under Alternative 2 will apply to the supplemental assessment(s), if any, and serve as filing for the exemption for the following fiscal year(s).

To obtain the exemption, the claimant must be an owner or co-owner or a purchaser named in a contract of sale. 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), and the cabana for such a trailer or manufactured home (mobilehome) are examples. 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 you do not occupy this parcel as your principal residence, please discard this form.

If the Homeowners' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. Section 531.6 of the Revenue and Taxation Code provides for a **penalty of 25 percent of the escape assessment added for failure to notify the Assessor of the county where the property is located in a timely manner when property is no longer eligible for the exemption**. As a reminder, your tax bill, or copy, mailed by November 1 each year should be accompanied by a notice concerning ineligibility for the exemption.

Once granted, the exemption remains in effect until terminated. Once terminated, a new claim form must be obtained from and filed with the Assessor to regain eligibility.

TIME FOR FILING

Alternative 1: The full exemption is available if the filing is made by 5 p.m. on February 15. If a claim is filed between February 16 and 5 p.m. on December 10, 80 percent of the exemption is available.

Alternative 2: The full exemption (up to the amount of the supplemental assessment), if any, is available providing the full exemption has not already been applied to the property on the regular roll or on a prior supplemental assessment for the same year. To be applied, the filing must be made by 5 p.m. on the 30th day following the Notice of Supplemental Assessment issued as a result of a change in ownership or completed new construction. 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, 80 percent of the exemption available may be allowed. Thereafter, no exemption is available on the supplemental assessment.

INSTRUCTIONS

If your name is printed on the form and you have sold the property, please send the form **at once** to the new owner. If someone else's name is printed on the form and you are now an owner of the property, or a purchaser under contract of sale, strike out the printed name and insert your own name, or add your name if you and the one whose name is printed are co-owners. Change the printed address if it is incorrect. If there are no entries printed on the form when you receive it, enter your full name and mailing address, including your zip code.

ADDRESS 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.**

TELEPHONE NUMBER. Enter the telephone number where you can be reached during the day.

SOCIAL SECURITY NUMBERS. Enter social security numbers as directed. If you or your spouse do not have a social security number write "none" in the space provided. If you or your spouse do not have a social security number but you have a Medicare or Medi-Cal number, enter that number.

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 218.5 and Title 18, California Code of Regulations, section 135. (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 the exemption and by the state to prevent multiple claims in different counties and to verify the eligibility of persons claiming income tax renter's credits. The numbers are also used by the State Department of Child Support Services for locating absent parents and locating property which is owned by persons who are delinquent in their support payments; and by the State Department of Social Services to identify persons who own homes that have not been reported, if required, to the County Welfare Department. If you do not enter your social security number as directed, it may result in a delay in processing your claim or disallowance of the exemption. As noted on the claim form, social security numbers are not subject to public inspection.

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

CERTIFICATION. A guardian, executor, or other legal representative may sign on behalf of an incompetent or deceased owner by inserting his or her name and capacity on the signature line and the date of death if the owner is deceased.

INFORMACIÓN GENERAL

Las leyes de California sobre los impuestos prediales establecen dos alternativas por medio de las cuales se pueden conceder exenciones de impuestos prediales a los propietarios, hasta por un valor tasado máximo de \$7,000 dólares:

Alternativa 1: La exención podrá otorgarse al dueño de una vivienda que esté ocupada y sea el lugar principal de su residencia, a partir de las 12:01 a.m., del día 1 de enero de cada año, o

Alternativa 2: La exención podrá otorgarse al dueño de una vivienda que recibirá una Tasación Suplementaria debido a un cambio de propietario o por haber terminado alguna construcción adicional en la finca, a partir del 1 de enero, siempre y cuando,

- (a) El propietario ocupe la propiedad como su residencia principal antes de que transcurran 90 días de haber hecho el cambio de propietario, o de que se haya terminado la construcción adicional, y
- (b) A la propiedad actualmente **no** se le ha concedido la exención de propietario o alguna otra exención sobre la propiedad de mayor valor. Si la propiedad recibe una exención de **menor valor** al que aparece en las listas de registro actuales, se aplicará a la Tasación Suplementaria la diferencia entre estas dos exenciones.

Para ayudar en determinar su residencia principal, considere (1) donde esta registrado para votar, (2) su domicilio en la registración de su vehículo y (3) donde normalmente se regresa después de trabajar. Si después de considera este criterio todavía no esta seguro, escoja el lugar en donde se a pasado la mayor parte de este año.

La solicitud de la exención según la Alternativa 2 se aplicará a la Tasación Suplementaria, si la hubiera, y servirá como solicitud de exención para el (los) siguiente(s) año(s) fiscal(es).

Para obtener la exención, el reclamante debe ser el propietario o copropietario o el comprador cuyo nombre aparezca en el contrato de venta. La vivienda puede ser cualquier lugar de residencia sujeto al pago del impuesto predial; una casa para una sola familia, una estructura que contenga más de una vivienda, un condominio o unidad de un proyecto de vivienda en cooperativa, una casa flotante, una casa prefabricada (casa móvil), un lote de terreno de su propiedad en donde vive en un remolque o casa prefabricada (casa móvil) con licencia del estado, y la cabaña del remolque o de la casa prefabricada (casa móvil). La vivienda no recibirá la exención si está rentada o va a rentarse, si está vacante o nadie la ocupa, o si es una casa secundaria o para las vacaciones del reclamante. Si usted no vive en esta propiedad como su residencia principal, descarte esta forma.

Si se concede la exención al propietario y posteriormente la propiedad no cumple con los requisitos para la exención, será su responsabilidad informar de inmediato al Tasador. La sección 531.6 del Código sobre Ingresos e Impuestos estipula que se aplicará una **multa del 25% agregada al valor no recuperado, si usted no reporta este hecho al Tasador del condado donde se encuentra la propiedad, tan pronto como se entere que la propiedad ya no es elegible para la exención.** Como recordatorio, el cobro de impuestos o copia del mismo que se le envía a más tardar el primero de Noviembre de cada año, deberá ir acompañado de un aviso o notificación concerniente a la inelegibilidad para conceder la exención.

Una vez que se otorgue la exención, permanecerá vigente hasta su vencimiento. Cuando venza, debe obtenerse una nueva forma de reclamo y presentarse en la oficina del tasador, para tener derecho nuevamente a la exención.

PLAZO PARA PRESENTAR SU RECLAMO

Alternativa 1: Se otorgará la exención completa si se presenta el reclamo antes de las 5:00 p.m. del día 15 de febrero. Si lo presenta entre el 16 de febrero y antes de las 5:00 p.m. del 10 de diciembre, se otorgará el 80 por ciento de la exención.

Alternativa 2: Se otorgará la exención completa (hasta la cantidad de la tasación suplementaria), si la hubiera, siempre y cuando la exención completa no esté ya aplicada a la propiedad en la lista normal o en una tasación suplementaria anterior que se haya hecho el mismo año. Para que esto se lleve a cabo, deberá presentar el reclamo antes de las 5:00 p.m., dentro de los 30 días contados a partir de la fecha que aparece en la Notificación de Tasación Suplementaria que se haya expedido como resultado de un cambio de propietario, o que se haya terminado una construcción adicional. Si el reclamo se presenta después de 30 días contados a partir de la fecha de la Notificación de Tasación Suplementaria pero en la fecha (o antes de ella) en que vence el primer pago de impuestos del cobro complementario, se otorgará un 80 por ciento de la exención. Después de esta fecha no podrá hacerse ninguna exención sobre la tasación suplementaria.

INSTRUCCIONES

Si su nombre aparece en la forma y ya ha vendido la propiedad, envíe **de inmediato** la forma al nuevo propietario. Si aparece otro nombre en la forma y usted es ahora el dueño de la propiedad, o comprador sujeto a un contrato de venta, tache el primer nombre y escriba el suyo, o agregue su nombre si usted y la persona cuyo nombre aparece en la forma son copropietarios. Cambie la dirección si es incorrecta. Si cuando recibe la forma está en blanco, escriba su nombre completo y su dirección, incluyendo su zona postal.

DIRECCIÓN DE LA VIVIENDA. Si el número de lote o la descripción legal de la propiedad y la dirección de la vivienda aparecen en la forma, revíselos para asegurarse que estén correctos y de no estarlo, corrijalos. Esta información identifica la vivienda para la cual reclama la exención.

Si la vivienda no tiene dirección, indíquelo. **No escriba un apartado postal como dirección de la vivienda.**

NÚMERO DE TELÉFONO. Anote el número de teléfono donde generalmente se le puede localizar durante el día.

NÚMEROS DEL SEGURO SOCIAL. Anote los números del Seguro Social como se indica. Si usted o su cónyuge no tienen número de Seguro Social, escriba NINGUNO en el espacio correspondiente. Si usted o su cónyuge no tienen número de Seguro Social pero tienen número de Medicare o Medi-Cal, anote ese número.

La divulgación de los números de Seguro Social es obligatoria, conforme a los requisitos de la Sección 218.5 del Código de Ingresos e Impuestos y de la Sección 135 del Título 18 del Código de Reglamentaciones de California. (Vea la Sección 405(c)(2)(C)(i), del Título 42 del Código de los Estados Unidos, el cual autoriza el uso de los números de Seguro Social para fines de identificación en la administración de todos los impuestos.) El Tasador usa los números para verificar la elegibilidad de las personas que hacen el reclamo de exención, y también los usa el Estado para impedir o prevenir que se hagan reclamos múltiples en condados diferentes, así como para verificar la elegibilidad de las personas que reclaman crédito por vivir en casas o apartamentos alquilados. También los utiliza el Departamento de Servicios de Mantenimiento de Hijos a fin de localizar a aquellos padres/madres ausentes, y para localizar propiedades cuyos propietarios sean personas que no han cumplido con sus pagos de manutención de familiares, y por el Departamento de Servicios Sociales del Estado para identificar a propietarios de casas que no se han reportado, si es requerido, a el Departamento de Bienestar del Condado. Si usted no anota su número de Seguro Social como se indica, podría resultar en una demora en el trámite del reclamo o que se niegue la exención. Tal como se establece en la forma de reclamo, los números de Seguro Social que aparecen en la misma no son información que se ofrezca al público.

DECLARACIONES. Conteste las preguntas correspondientes. El Tasador le concederá la(s) exención(es) adecuada(s).

CERTIFICACIÓN. Un tutor, albacea u otro representante legal puede firmar a nombre de una persona incapacitada o que haya fallecido, escribiendo su nombre y la capacidad conferida en el renglón asignado a la firma y, de haber fallecido el propietario, la fecha de su muerte.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

**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)

┌

┐

APN(s)

LOCATION OF PROPERTY (if other than mailing address)

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Dear Claimant:

Your organization was allowed the Religious Exemption for 2025 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, 2026, you still own the property and the activities conducted on the property have not changed since January 1, 2025, 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, 2026, 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
- 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.

ELECTRONIC SIGNATURE CERTIFICATION

If this card is submitted with an electronic signature, I certify under penalty of perjury under the laws of the State of California that all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.

BOE-267-SNT REV.29 (07-25)

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

(Section 257.1 of the Revenue and Taxation Code)

To all persons who have received a Religious Exemption for the 2025-2026 fiscal year.

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)*

QUESTION: Will the property to which the exemption applies in the 2025-2026 fiscal year continue to be used exclusively for religious purposes in the 2026-2027 fiscal year? ☐ YES ☐ NO

SIGNATURE



PRINT NAME/TITLE/DATE

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

()

EMAIL ADDRESS

CHANGE OF OWNERSHIP STATEMENT**This statement represents a written request from the Assessor.****Failure to file will result in the assessment of a penalty.**

FILE THIS STATEMENT BY: _____

NAME AND MAILING ADDRESS

(Make necessary corrections in the printed name and mailing address)

ASSESSOR'S PARCEL NUMBER

SELLER/TRANSFEROR

BUYER'S DAYTIME TELEPHONE NUMBER

()

BUYER'S EMAIL ADDRESS

STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY

☐ YES ☐ NO This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.

MO DAY YEAR

☐ YES ☐ NO Are you a 100% rated disabled veteran who was compensated at 100% by the Department of Veterans Affairs or an unmarried surviving spouse of a 100% rated disabled veteran?

MAIL PROPERTY TAX INFORMATION TO (NAME)

MAIL PROPERTY TAX INFORMATION TO (ADDRESS)

CITY

STATE

ZIP CODE

PART 1. TRANSFER INFORMATION*Please complete all statements.*

This section contains possible exclusions from reassessment for certain types of transfers.

YES NO

☐ ☐ A. This transfer is solely between spouses (*addition or removal of a spouse, death of a spouse, divorce settlement, etc.*).

☐ ☐ B. This transfer is solely between domestic partners currently registered with the California Secretary of State (*addition or removal of a partner, death of a partner, termination settlement, etc.*).

☐ ☐ *C. This is a transfer: ☐ between parent(s) and child(ren) ☐ between grandparent(s) and grandchild(ren).
Was this the transferor/grantor's principal residence? ☐ YES ☐ NOIs this a family farm? ☐ YES ☐ NO
☐ ☐ *D. This transfer is the result of a cotenant's death. Date of death _____

☐ ☐ *E. This transaction is to replace a principal residence owned by a person 55 years of age or older.

☐ ☐ *F. This transaction is to replace a principal residence by a person who is severely disabled.

☐ ☐ *G. This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency.

☐ ☐ H. This transaction is only a correction of the name(s) of the person(s) holding title to the property (*e.g., a name change upon marriage*). If YES, please explain: _____

☐ ☐ I. The recorded document creates, terminates, or reconveys a lender's interest in the property.

☐ ☐ J. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (*e.g., cosigner*). If YES, please explain: _____

☐ ☐ K. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.

L. This is a transfer of property:

☐ ☐ 1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of ☐ the transferor, and/or ☐ the transferor's spouse ☐ registered domestic partner.

☐ ☐ 2. to/from an irrevocable trust for the benefit of the ☐ creator/grantor/trustor and/or ☐ grantor's/trustor's spouse ☐ grantor's/trustor's registered domestic partner.

☐ ☐ M. This property is subject to a lease with a remaining lease term of 35 years or more including written options.

☐ ☐ N. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer.

☐ ☐ O. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions, or restrictions imposed by specified nonprofit corporations.

☐ ☐ *P. This transfer is to the first purchaser of a new building containing a ☐ leased ☐ owned active solar energy system.

☐ ☐ Q. Other. This transfer is to _____

* Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.

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 a written request is mailed 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. The assessor is required to mail the request to file a change in ownership statement to the transferee at the address specified for mailing tax information on either the recorded instrument, the document evidencing a transfer of an interest in real property or manufactured home, or on the filed preliminary change in ownership report, or, if an address is not specified for mailing tax information, to any address reasonably known to the assessor. 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.

ADDITIONAL INFORMATION

NAME AND MAILING ADDRESS OF BUYER: Please make necessary corrections to the printed name and mailing address. Enter Assessor's Parcel Number, name of seller, buyer's daytime telephone number, buyer's email address, and street address or physical location of the real property.

NOTE: Your telephone number and/or email address is very important. If there is a question or a problem, the Assessor needs to be able to contact you.

MAIL PROPERTY TAX INFORMATION TO: Enter the name, address, city, state, and zip code where property tax information should be mailed. This must be a valid mailing address.

PRINCIPAL RESIDENCE: To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year. Check YES if the property is intended as your principal residence, and indicate the date of occupancy or intended occupancy.

DISABLED VETERAN: If you checked YES, you may qualify for a property tax exemption. **A claim form must be filed and all requirements met in order to obtain the exemption. Please contact the Assessor for a claim form.**

PART 1: TRANSFER INFORMATION

If you check YES to any of these statements, the Assessor may ask for supporting documentation.

C,D,E, F, G: If you checked YES to any of these statements, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your property's previous tax base. **A claim form must be filed and all requirements met in order to obtain any of these exclusions.** Contact the Assessor for claim forms. **NOTE:** If you give someone money or property during your life, you may be subject to federal gift tax. You make a gift if you give property (including money), the use of property, or the right to receive income from property, without expecting to receive something of at least equal value in return. The transferor (donor) may be required to file Form 709, Federal Gift Tax Return, with the Internal Revenue Service if they make gifts in excess of the annual exclusion amount.

H: Check YES if the reason for recording is to correct a name already on title [e.g., Mary Jones, who acquired title as Mary J. Smith, is granting to Mary Jones]. This is not for use when a name is being removed from title.

I: Check YES if the change involves a lender, who holds title for security purposes on a loan, and who has no other beneficial interest in the property.

"Beneficial interest" is the right to enjoy all the benefits of property ownership. Those benefits include the right to use, sell, mortgage, or lease the property to another. A beneficial interest can be held by the beneficiary of a trust, while legal control of the trust is held by the trustee.

J: A "**cosigner**" is a third party to a mortgage/loan who provides a guarantee that a loan will be repaid. The cosigner signs an agreement with the lender stating that if the borrower fails to repay the loan, the cosigner will assume legal liability for it.

N: This is primarily for use when the transfer is into, out of, or between legal entities such as partnerships, corporations, or limited liability companies. Check YES only if the individuals and the interest held by each remains exactly the same in each and every parcel being transferred.

O: Check YES only if this property is subject to a government or nonprofit affordable housing program that imposes restrictions. Property may qualify for a restricted valuation method (i.e., may result in lower taxes).

P: If you checked YES, you may qualify for a new construction property tax exclusion. **A claim form must be filed and all requirements met in order to obtain the exclusion.** Contact the Assessor for a claim form.

PART 2: OTHER TRANSFER INFORMATION

A: The date of recording is rebuttably presumed to be the date of transfer. If you believe the date of transfer was a different date (e.g., the transfer was by an unrecorded contract, or a lease identifies a specific start date), put the date you believe is the correct transfer date. If it is not the date of recording, the Assessor may ask you for supporting documentation.

B: Check the box that corresponds to the type of transfer. If OTHER is checked, please provide a detailed description. Attach a separate sheet if necessary.

C: If this transfer was the result of an inheritance following the death of the property owner, please complete a *Change in Ownership Statement, Death of Real Property Owner*, form BOE-502-D, if not already filed with the Assessor's office.

PART 3: PURCHASE PRICE AND TERMS OF SALE

It is important to complete this section completely and accurately. The reported purchase price and terms of sale are important factors in determining the assessed value of the property, which is used to calculate your property tax bill. Your failure to provide any required or requested information may result in an inaccurate assessment of the property and in an overpayment or underpayment of taxes.

A. Enter the total purchase price, not including closing costs or mortgage insurance.

"Mortgage insurance" is insurance protecting a lender against loss from a mortgagor's default, issued by the FHA or a private mortgage insurer.

B. Enter the amount of the down payment, whether paid in cash or by an exchange. If through an exchange, exclude the closing costs.

"Closing costs" are fees and expenses, over and above the price of the property, incurred by the buyer and/or seller, which include title searches, lawyer's fees, survey charges, and document recording fees.

C. Enter the amount of the First Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

A **"balloon payment"** is the final installment of a loan to be paid in an amount that is disproportionately larger than the regular installment.

D. Enter the amount of the Second Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

E. If there was an assumption of an improvement bond or other public financing with a remaining balance, enter the outstanding balance, and mark the applicable box.

An **"improvement bond or other public financing"** is a lien against real property due to property-specific improvement financing, such as green or solar construction financing, assessment district bonds, Mello-Roos (a form of financing that can be used by cities, counties and special districts to finance major improvements and services within the particular district) or general improvement bonds, etc. Amounts for repayment of contractual assessments are included with the annual property tax bill.

F. Enter the amount of any real estate commission fees paid by the buyer which are not included in the purchase price.

G. If the property was purchased through a real estate broker, check that box and enter the broker's name and phone number. If the property was purchased directly from the seller (who is not a family member of one of the parties purchasing the property), check the "Direct from seller" box. If the property was purchased directly from a member of your family, or a family member of one of the parties who is purchasing the property, check the "From a family member" box and indicate the relationship of the family member (e.g., father, aunt, cousin, etc.). If the property was purchased by some other means (e.g., over the Internet, at auction, etc.), check the "OTHER" box and provide a detailed description (attach a separate sheet if necessary).

H. Describe any special terms (e.g., seller retains an unrecorded life estate in a portion of the property, etc.), seller concessions (e.g., seller agrees to replace roof, seller agrees to certain interior finish work, etc.), broker/agent fees waived (e.g., fees waived by the broker/agent for either the buyer or seller), financing, buyer paid commissions, and any other information that will assist the Assessor in determining the value of the property.

PART 4: PROPERTY INFORMATION

A. Indicate the property type or property right transferred. Property rights may include water, timber, mineral rights, etc.

B. Check YES if personal, business property or incentives are included in the purchase price in Part 3. Examples of personal or business property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships (golf, health, etc.), ski lift tickets, homeowners' dues, etc. Attach a list of items and their purchase price allocation. An adjustment will not be made if a detailed list is not provided.

C. Check YES if a manufactured home or homes are included in the purchase price. Indicate the purchase price directly attributable to each of the manufactured homes. If the manufactured home is registered through the Department of Motor Vehicles in lieu of being subject to property taxes, check NO and enter the decal number.

D. Check YES if the property was purchased or acquired with the intent to rent or lease it out to generate income, and indicate the source of that anticipated income. Check NO if the property will not generate income, or was purchased with the intent of being owner-occupied.

E. Provide your opinion of the condition of the property at the time of purchase. If the property is in "fair" or "poor" condition, include a brief description of repair needed.

PROPOSED

**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)

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
<input type="checkbox"/> YES <input type="checkbox"/> 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.

DESCRIPTIVE INFORMATION ☒ (IF APN UNKNOWN)

- ☐ Copy of deed by which decedent acquired title is attached.
- ☐ Copy of decedent's most recent tax bill is attached.
- ☐ Deed or tax bill is not available; legal description is attached.

DISPOSITION OF REAL PROPERTY ☒

- ☐ Succession without a will
- ☐ Probate Code 13650 distribution
- ☐ Affidavit
- ☐ Decree of distribution pursuant to will
- ☐ Action of trustee pursuant to terms of a trust

TRANSFER/PROPERTY 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 reassessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions).
Was this the decedent's principal residence? ☐ YES ☐ NO Is this property a family farm? ☐ YES ☐ NO
- ☐ Decedent's grandchild(ren). If qualified for exclusion from reassessment, a *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild* must be filed (see instructions).
Was this the decedent's principal residence? ☐ YES ☐ NO Is this property a family farm? ☐ YES ☐ NO
- ☐ Cotenant to cotenant. If qualified for exclusion from reassessment, 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.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

☐ 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 foregoing and all information herein, including any accompanying statements or materials, 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 contacting the county assessor.
- **Cotenant to cotenant.** An affidavit must be filed with the county assessor. An affidavit may be obtained by contacting the county assessor. 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."

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

CHANGE IN OWNERSHIP STATEMENT OIL AND GAS PROPERTY

PROPOSED

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, ☐ Yes ☐ No etc.?
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.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

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

OWNERSHIP TYPE Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>		I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, 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.	
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		

OFFICIAL REQUIREMENT

A report submitted 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 1, 20____. 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.

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

1. NAME AND MAILING ADDRESS

4. TYPE OF SERVICE: ☐ Domestic ☐ Irrigation 5. OWNERSHIP: ☐ Proprietorship ☐ Partnership ☐ Corporation ☐ Other
6. YEAR STARTED SERVICE _____

20____
MUTUAL OR PRIVATE WATER
COMPANY
PROPERTY STATEMENT

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.

2. LOCATION OF EACH WATER SYSTEM:
(a separate statement must be filed for each system located in this county. See Instructions.)

3. LOCAL PHONE NUMBER () _____
E-Mail Address (optional) _____

FINANCIAL DATA FOR YEAR ENDING _____

TANGIBLE PLANT (omit cents)	BALANCE AT BEGINNING OF YEAR	ADDITIONS DURING YEAR	RETIREMENTS DURING YEAR	OTHER ADJUSTMENTS	BALANCE AT END OF YEAR	ASSESSOR'S USE ONLY
Land	\$	\$	\$	\$	\$	
Water Rights						
Buildings						
Other Improvements						
Lakes and Springs						
Other Source of Supply						
Wells						
Pump Equipment						
Purification Equipment						
Reservoirs						
Tanks						
Mains						
Services						
Meters						
Hydrants						
Office Furniture and Equipment						
Mobile Equipment Not Licensed by DMV						
Tools, Shop and Other Equipment						
Total Plant (sum of above items)						
Accrued Depreciation						
Total Plant Less Accrued Depreciation						
Construction Work in Progress						
Materials and Supplies						

REMARKS: _____

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, and that the foregoing and all information herein, including any accompanying statements or materials is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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 ____.

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 back for Declaration by Assessee instructions.

STATISTICAL DATA AS OF DECEMBER 31, 20 _____

	YEAR INSTALLED	ORIGINAL COST	NUMBER	TYPE	SIZE OR CA- PACITY	LENGTH OR DEPTH	LOCATION	ASSESSOR'S USE ONLY
Buildings		\$						
Other improvements								
Lakes and springs								
Other source of supply								
Wells								
Pump equipment								
Purification equipment								
Reservoirs								
Tanks								
Mains — pipe lines — canals & ditches								
Services								
Meters								
Hydrants								
Office furniture and equipment								

Average number of customers during year _____ Total amount of water delivered during year _____

Does company own water rights in this county in addition to the water system?

☐ Yes ☐ No If yes, attach a listing and description of the water rights.

PROPERTY OWNED BY OTHERS

Did you hold merchandise or other personal property on consignment at 12:01 a.m. on January 1? ☐ Yes ☐ No If yes, list the name and address of the consignor, quantity, description and total amount to be remitted to consignor on a separate schedule and attach to this statement.

Did you hold equipment belonging to others on a loan, rental or lease basis at 12:01 a.m. on January 1? ☐ Yes ☐ No If yes, list the name and address of the owner or lessor, description, year constructed, cost if purchased, and rental on a separate schedule and attach to this statement.

Are any other individuals, partnerships, corporations, or joint ventures doing business on your premises? ☐ Yes ☐ No If yes, list the name and address of the owner and briefly describe the nature of the business on a separate schedule and attach to this statement.

INSTRUCTIONS

The Assessor may provide forms to allocate by code area the property described in this statement. All property (wells, pump houses, pumping plants, reservoirs, tanks, pipe lines, services, etc.) located on land owned by the assessee must be identified by the Assessor's Parcel Number of the land upon which located. If additional space is needed, attach a schedule that lists the parcel numbers.

The exact location of personal property (office furniture and equipment, other equipment, unlicensed equipment, construction work in progress, materials and supplies) on the land owned by the assessee, must be identified by the Assessor's Parcel Number of the land upon which located. If additional space is needed, attach a schedule that lists the parcel numbers.

Each system which is not connected to any other system by pipe lines or canals is considered to be a unit for appraisal purposes.

If costs are available, complete the schedule of Financial Data on the front of the property statement, along with the statistical data on the reverse side.

If cost data is not available and it is not feasible to develop cost, a description of the physical property, with date of construction or installation and original costs, should be reported in the schedule headed, Statistical Data as of December 31, 20 _____.

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.

OIL AND DISSOLVED GAS
PRODUCTION REPORT FOR 20__

Declaration of costs and other related property
information as of 12:01 A.M., January 1, 20__. File
a separate report for each property.

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

OFFICIAL REQUIREMENT

A report submitted on this form is required of you by section 441(d) of the Revenue and Taxation Code. The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20__. Failure to timely file the statement 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 Revenue and Taxation Code section 463.

TELEPHONE NUMBER: ()

2. DESCRIPTION OF THE PROPERTY (A separate report must be filed for each property)

FIELD NAME	LEASE NAME AND POOL
RECOVERY <input type="checkbox"/> PRIMARY <input type="checkbox"/> OTHER. DESCRIBE:	
3. PARCEL NUMBER	TAX RATE AREA
4. ZONE OR WELL NUMBER	

CALENDAR YEAR 20__	PRODUCTION DATA					INJECTION DATA			
	NUMBER PRODUCING		OIL	WATER	GAS	NUMBER INJECTION		STEAM	WATER (EXCLUDE DISPOSAL)
	WELLS	DAYS				WELLS	DAYS		
5. JANUARY									
FEBRUARY									
MARCH									
APRIL									
MAY									
JUNE									
JULY									
AUGUST									
SEPTEMBER									
OCTOBER									
NOVEMBER									
DECEMBER									
6. JUL-DEC TOTAL									
7. YEAR'S TOTAL									

(use separate sheets as needed for the following)

8. DEPTH TO ZONE BOTTOM	
9. ROYALTY RATE <input type="checkbox"/> P <input type="checkbox"/> G	
10. OIL GRAVITY, API DEC.	
11. PRICE OF GAS PER MCF, DEC.	
12. HEAT CONTENT - PRODUCED GAS - BTU/MCF	
13. PRICE OF NGL SOLD PER GAL., DEC.	
14. CRUDE OIL PRICE PER BBL., DEC.	
15. POSTED OIL FIELD	

16. G. & G.L. INCOME, ANNUAL	
17. GAS USED ON LEASE, MCF/YR	
18. GAS SALES, MCF/YR	
19. NGL SALES, GAL/YR	
20. TRUCKING CHARGE PER BBL.	
21. NAME OF CRUDE OIL BUYER	
22. SEVERANCE TAX PER BBL.	

23. PROVED RESERVES

AS OF YEAR END	100% OIL (BBL)	100% GAS (MMCF)	ASSESSOR'S USE ONLY
DEVELOPED			
UNDEVELOPED			

24. BASIC WELL EQUIPMENT

TYPE	NUMBER OF WELLS			
	ACTIVE	IDLE	DEPTH	
PRODUCING FLOWING				
PRODUCING ARTIFICIAL LIFT				
IDLE WITH EQUIPMENT: GOOD				
IDLE WITH EQUIPMENT: FAIR				
IDLE WITH EQUIPMENT: POOR				
IDLE WITH NO EQUIPMENT				
IDLE RODS AND TUBING				
OBSERVATION				
INJECTION STEAM (NON-CYCLIC)				
INJECTION WATER				
INJECTION AIR/GAS				
WATER DISPOSAL				
WATER SUPPLY				
TOTAL				

25. OTHER PRODUCTION EQUIPMENT - ADDITIONS AND REMOVALS

ITEM	NUMBER	SIZE	ACQUISITION DATE	ORIGINAL COST INSTALLED	
TANKS, WASH					
TANKS, LARGE STORAGE					
INJECTION EQUIPMENT					
DISPOSAL EQUIPMENT					
SHIPPING PUMPS					
STEAM GENERATORS					
SCRUBBERS					
COMPRESSORS					
LACT					
TOTAL					

26. REMARKS

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (☑) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties. <i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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>	
	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶	
	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)	
	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	
	PREPARER'S NAME AND ADDRESS (typed or printed)	
TELEPHONE NUMBER ()		
DATE		
TITLE		
FEDERAL EMPLOYER ID NUMBER		
TITLE		
EMAIL ADDRESS		

INSTRUCTIONS FOR COMPLETING OIL AND DISSOLVED GAS PRODUCTION REPORT

This report is not a public document. The information contained here will be held confidential by the Assessor (section 451, Revenue and Taxation Code); it can be disclosed only to the district attorney, grand jury and other agencies specified in section 408 of the Revenue and Taxation Code. Attached schedules are considered to be part of the report. The Assessor's failure to keep such records confidential could subject him or her 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 subject to the same provisions, sanctions and penalties upon failure to keep records confidential.

All personal property owned by the respondent and any property belonging to others on the lease as of January 1 must be reported to the Assessor on BOE-566-J, *Oil, Gas and Geothermal Personal Property Statement*.

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form, fill in the year of lien date for which this report is made.

LINE 1. NAME, MAILING ADDRESS AND PHONE NUMBER

a. NAME OF OPERATOR (PERSON OR CORPORATION)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

d. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 2. DESCRIPTION OF THE PROPERTY

Report each lease or parcel on a separate report form. Fill in oil field name, lease name and pool, and lease number. Conform to Division of Oil and Gas classification in regard to name of field, lease, and pool. Check whether recovery is primary or other type. If other, describe method, for example, waterflood, steam injection (cyclic or flood), fire flood, etc.

LINE 3. PARCEL NUMBER AND TAX RATE AREA NUMBER

Fill in the parcel number and tax rate area number, if known.

LINE 4. Submit a separate form for each Department of Energy (DOE) "Formation," for example, Division of Oil and Gas recognized pool, and label according to the Division of Oil and Gas nomenclature.

LINE 5. Report oil (BBLs), water (BBLs) and gas (MCF) production and steam (BBLs) or water (BBLs) injection by months on a calendar year basis and the number of producing or injection wells and days. New wells and/or abandonments should be reported separately.

LINE 9. List the total royalty percent. For leasehold properties check appropriate Box P or G whether the lessor is a private party or a governmental agency and state the government royalty separately.

LINE 14. Report crude oil price per barrel at the end of December before any transportation charges.

LINE 15. Please list the posted oil field used as a reference for crude oil sales.

LINE 16. Report calendar year's gas and gas liquids income to the property for working and royalty interests combined (excluding plant's share of gas and gas liquids).

- LINE 17.** Report gas (MCF) used as lease fuel.
- LINE 18.** Report volume of gas (MCF) credited to lease after plant processing. This volume should be the same as that upon which royalty payments are based.
- LINE 19.** Report volume of (NGL) credited to lease after plant processing. This volume should be the same as that upon which royalty payments are based.
- LINE 20.** Indicate trucking charges per barrel if oil must be hauled.
- LINE 23.** Indicate your proved developed and undeveloped oil and gas reserves (as defined in Rule section 468 of the California Code of Regulations), as of the year end.
- LINE 24.** Report the number of wells by type, indicating the status and average depth. Idle with equipment (good, fair, poor), idle no equipment, and idle rods and tubing pertain to producing wells only. A well is considered active if used at least one day during December. Active producers and injectors should equal the number of wells reported for December in the production and injection data. An injector should be reported as a producer if the well was in production at any time during December.
- LINE 25.** Report additions to or removals of improvements of your "Other Production Equipment." Label removals. The Assessor may, on written notice, request annual reporting of previously existing equipment.
- LINE 26.** Any other information bearing on the value of the property may be recorded under "Remarks."

DECLARATION BY ASSESSEE

The law requires that this production report, 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 production report and who is required to have written authorization to provide proof of authorization.

A production report 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 production reports.

**OIL AND GAS OPERATING
EXPENSE DATA FOR 20__**

*Declaration of costs and other related property
information as of 12:01 A.M., January 1, 20__. File
a separate report for each property.*

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

OFFICIAL REQUIREMENT

A report submitted on this form is required of you by section 441(d) of the Revenue and Taxation Code. The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20__. Failure to timely file the statement 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 Revenue and Taxation Code section 463.

2. DESCRIPTION OF THE PROPERTY (A separate report must be filed for each property)

FIELD NAME	LEASE NAME AND POOL
------------	---------------------

RECOVERY <input type="checkbox"/> PRIMARY <input type="checkbox"/> OTHER. DESCRIBE:
--

3. PARCEL NUMBER	TAX RATE AREA
------------------	---------------

4. ZONE OR WELL NUMBER

WELL DATA:				ASSESSOR'S USE ONLY
4. NUMBER OF PRODUCING WELLS				
5. AVERAGE TUBING DEPTH, FEET				
6. PRODUCTION				
a. CRUDE OIL (BBLS)				
b. WATER (BBLS)				
c. GAS (MCF)				
FIELD OPERATING EXPENSES:			TOTAL COST (\$)	
7. LABOR, INCLUDING EMPLOYEE BENEFITS				
8. MATERIALS AND SUPPLIES (EXPENSED ITEMS ONLY)				
9. WELL MAINTENANCE, GENERAL (PULLING, BAILING, ETC.)				
10. CONTRACT WORK AND RENTALS				
11. INSURANCE				
12. UTILITIES				
13. COMPRESSION SERVICES				
14. TRANSPORTATION (EXCEPT CRUDE OIL HAULING)				
15. DEHYDRATION AND WASTE WATER DISPOSAL				
16. ENHANCED RECOVERY COSTS				
	COST	TYPE	BARRELS/MCF	
a. FUEL				
1. PURCHASED				
2. LEASE PRODUCTS				
b. WATER				
c. CHEMICALS				
d. MAINTENANCE AND REPAIRS				
e. PURCHASED STEAM - OFF SITE SOURCE				
TOTAL ENHANCED RECOVERY COSTS \$				
17. OVERHEAD (DIRECT-FIELD OR DISTRICT)				
18. OTHER. EXPLAIN FULLY ON ATTACHED SHEET				
19. TOTAL FIELD OPERATING EXPENSES				

CAPITAL EXPENDITURES

20. NEW WELLS						ASSESSOR'S USE ONLY	
WELL NUMBER	WELL TYPE	DATE COMPLETED	DEPTH	COST \$			
TOTAL NEW WELL COST \$							
21. REMEDIAL WELL WORK							
WELL NUMBER	WELL TYPE	DATE COMPLETED	DEPTH	COST \$			
TOTAL REMEDIAL WELL WORK COST \$							
22. ABANDONMENTS							
WELL NUMBER	WELL TYPE	DATE ABANDONED	DEPTH	COST \$	SALVAGE VALUE \$		
TOTAL ABANDONMENT COST (NET) \$							
23. SURFACE INVESTMENT							
TYPE		DATE COMPLETED		COST \$			
TOTAL SURFACE INVESTMENT \$							
24. WORK IN PROGRESS							
				DESCRIPTION		COST \$	
FIXED PLANT, EQUIPMENT & OTHER							
WELLS, NON-FIXTURE & FIXTURE							
TOTAL IMPROVEMENT \$							
MOVEABLE EQUIPMENT							
25. OTHER (fully explain on attached sheet)							
26. TOTAL CAPITAL EXPENDITURES							
27. REMARKS:							

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (☑) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties. <i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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>	
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 ()
EMAIL ADDRESS		TITLE

INSTRUCTIONS FOR COMPLETING THE OIL AND GAS OPERATING EXPENSE DATA REPORT

Line numbers listed in these instructions refer to identical line numbers printed on the form.

LINE 1. DATE, NAME, MAILING ADDRESS AND PHONE NUMBER

- a. At top of form: fill in the year of the lien date for which this expense report is made.
- b. NAME OF OPERATOR (PERSON OR CORPORATION)
If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name, and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.
- c. DBA OR FICTITIOUS NAME
Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership, or corporation.
- d. MAILING ADDRESS
Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and ZIP code.
- e. PHONE NUMBER
Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 2. DESCRIPTION OF THE PROPERTY

Report each property or parcel on a separate report form. Fill in field name, lease name and pool. Conform to Division of Oil and Gas classification in regard to name of field, pool, and zone. Check whether recovery is primary or other type. If other, describe method [for example, water-flood, steam injection (cyclic or flood), fire flood, etc.].

LINE 3. PARCEL NUMBER

Fill in the parcel number and tax rate area number, if known.

LINE 4. Producing wells reported are those wells which actually contribute to normal lease production on a profitable basis.

LINE 6. Production is to be for the same period as used for the reporting of the expense data on this form.

LINES 7 thru 15. Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines.

LINE 16. Report costs related to enhanced recovery only on this line. Use line 12 for all utility costs not associated with enhanced recovery operations.

LINES 17 thru 19. Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines.

LINES 20 and 21. Report the well number, well type (for example, producing, pumping, injection steam, observation, water source), date completed, depth and total cost (tangible and intangible) for each well. Report the summation of the costs for each line. Report on these lines all work that required a Division of Oil and Gas permit.

LINE 22. Report the well number, well type (for example, producing, pumping, injection steam, observation, water source), date abandoned, well depth, total cost, and salvage value for each well abandoned. For the Total Abandonment Cost (Net) entry, report the total cost less any salvage from the wells.

LINE 23. Report amounts capitalized for surface investment (for example, steam generators, buildings, product handling equipment, and vapor recovery systems).

LINE 24. Report expenditures for projects not yet completed for intended use differentiating moveable equipment, wells, and fixed plant and facilities. Indicate whether the amounts reported are for new equipment or structures, or maintenance, repair, overhauls, etc.

LINE 25. Report all other investment expenditures not listed in lines 20 thru 24.

Crude Hauling. Report expenses on line 18 if oil must be hauled. Fully explain on attached sheet.

Do not include depreciation, depletion, amortization, interest, federal and state income taxes, property taxes, royalty payments, and general office overhead.

DECLARATION BY ASSESSEE

The law requires that this expense data 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 an expense data statement and who is required to have written authorization to provide proof of authorization.

An expense data 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 expense data statements.

BOE-571-R (P1) REV. 29 (07-25)

APARTMENT HOUSE PROPERTY

STATEMENT FOR 2026

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026)

PROPOSED

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 1, 2026

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, 2025 through December 31, 2025:

- (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
--------	------	-------	-----

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

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	
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

TOTAL FULL VALUE	
PERSONAL PROPERTY	
FIXTURES	
OTHER IMPROVEMENTS	
LAND	

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.

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.

**THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED
WILL BE HELD SECRET BY THE ASSESSOR.**

OFFICIAL REQUIREMENT

A report submitted 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 1, 20 _____. 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.

Carefully read and follow the accompanying instructions.

1. NAME AND MAILING ADDRESS:

20 ____ AGGREGATE
PRODUCTION REPORT
(INCLUDES SAND, GRAVEL,
STONE, LIMESTONE, CLAY
AND SIMILAR PRODUCTS)

PROPOSED

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.

2. LOCATION OF THE PROPERTY:

Mine or quarry name _____
Sec. _____ Twp. _____ Range _____

3. PARCEL NUMBER

Tax rate area _____
Legal description of property _____

4. PHONE NUMBER OF PERSON COMPLETING FORM

() _____

14. NAME OF ALL MINERAL PRODUCTS MINED AND SOLD LAST YEAR
(other than those listed in 5a, such as gold):

15. ARE YOU THE ☐ OWNER ☐ LESSEE OR
☐ LESSOR OF THIS PROPERTY?

16. IF THE PROPERTY IS UNDER LEASE, WHAT IS THE DATE
OF THE LAST LEASE AGREEMENT? _____

HAS THE LEASE BEEN AMENDED SINCE THIS DATE?

☐ Yes ☐ No

IS THERE MORE THAN ONE ACTIVE LEASE AGREEMENT?

☐ Yes ☐ No

IS THIS PROPERTY IN WHOLE OR IN PART A GOVERNMENT LEASE?

☐ Yes ☐ No

17. IF THE PROPERTY IS UNDER LEASE, WHAT IS THE DATE
OF THE LAST ROYALTY AGREEMENT? _____

HAS THE ROYALTY AGREEMENT BEEN AMENDED SINCE THIS DATE?

☐ Yes ☐ No

TOTAL ROYALTY PAID LAST YEAR:

\$ _____

18. TOTAL RENTAL PAID LAST YEAR:

\$ _____

Note: If the lease or royalty agreement has been renegotiated since
JANUARY 1 last year, attach a copy to this report.

19. USE-RESTRICTIONS AFFECTING VALUE _____

USE PERMIT NUMBER _____
DATE _____

20. HAS AN ENVIRONMENTAL IMPACT REPORT BEEN FILED ON THIS
PROPERTY? ☐ Yes ☐ No

21. REMARKS:

5a. STATEMENT OF LAST CALENDAR YEAR'S OPERATION			F.O.B. PRICE ON JANUARY 1 OF THIS YEAR PER UNIT	ROYALTY PAID PER UNIT
MATERIAL	UNITS <input type="checkbox"/> CU.YDS. <input type="checkbox"/> TONS			
	PRODUCED	SOLD		
FINE SAND			\$	\$
COARSE SAND				
GRAVEL				
ROCK				
CRUSHED ROCK				
LIMESTONE				
CLAY				
STONE				
OTHER (specify)	x x x x x x	x x x x x x	x x x x x x x x	x x x x

5b. STATEMENT OF LAST CALENDAR YEAR'S OPERATING COSTS*	
MINING AND HAULING	\$
PROCESSING AND/OR MILLING	
REPAIRS AND MAINTENANCE	
INSURANCE	
OVERHEAD	
UTILITIES	
SUPPLIES AND MATERIALS	
OTHER (itemize)	
TOTAL	\$
*Do not include depletion, depreciation, amortization, interest on loans, income, franchise and property taxes, state and federal income taxes, royalty payments, or costs incurred after aggregate plant operations.	

6. RESERVES ON DECEMBER 31 OF LAST YEAR IN <input type="checkbox"/> TONS <input type="checkbox"/> CU.YDS.	
7. YEAR OF DEPLETION OF RESERVES	
8. SURFACE ACREAGE BEING MINED	
9. CONTEMPLATED ULTIMATE MINING DEPTH BENEATH SURFACE	
10. DEPTH TO GROUNDWATER FROM ORIGINAL OR NATURAL SURFACE LEVEL	
11. ESTIMATED DATE FOR BEGINNING MINING OPERATIONS ON PROPERTY OWNED BY YOU OR UNDER LEASE BUT NOT NOW BEING MINED	
12. CURRENT DESIGN CAPACITY OF PLANT: TONS/HOUR OR CU. YDS./HOUR	
13. STATE ALL ADDITIONAL INCOME OTHER THAN ABOVE DERIVED FROM THIS PROPERTY SUCH AS GOLD EXTRACTION, ASPHALT PLANT SITES, READY MIX PLANT SITES, OPEN STORAGE, ETC.	\$

THIS REPORT SUBJECT TO AUDIT.

(continued on reverse)

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 production report, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all production and 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 _____.

OWNERSHIP TYPE (3) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		DATE
	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		TITLE
	PREPARER'S NAME AND ADDRESS (typed or printed)		FEDERAL EMPLOYER ID NUMBER
	TELEPHONE NUMBER ()	TITLE	

*Agent: see page 4 for Declaration by Assessee instructions.

INSTRUCTIONS FOR COMPLETING AGGREGATE PRODUCTION REPORT

Report on a calendar-year basis. If this report is prepared prior to January 1, any change in real property between the date the report is prepared and January 1 must be reported to the Assessor on a supplemental report.

All personal property, excluding stockpiles, owned by the respondent and any property belonging to others at this location as of January 1 must be reported to the Assessor on a Business Property Statement form.

A separate production report must be filed for each location and/or operation. A single report may cover several leases or parcels if all have the same geological characteristics and are operated as a unit. If lease, rent or royalty terms are not the same for all parcels, the parcels must be reported individually.

Maps or aerial photos should be submitted for every year in which changes have occurred in the development of the property. Use a map to describe and locate the property clearly. Include a plot plan that shows pit site, railroad spur lines, plant site, location of reserves, etc.

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form fill in the year of the lien date for which this production report is made.

LINE 1. NAME AND MAILING ADDRESS

a. NAME OF OPERATOR (person or corporation)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

LINE 2. LOCATION OF THE PROPERTY

Fill in the mine or quarry name and the section, township and range in which the mine or quarry is located.

LINE 3. PARCEL NUMBER

List the parcel number and tax rate area number, if known. Give legal description only if parcel number is not used. Also, give legal description for any year in which there has been a change in lease boundaries.

LINE 4. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 5a. STATEMENT OF LAST CALENDAR YEAR'S OPERATION

a. Complete the year for last calendar year's operation.

b. Check one of the boxes for the production units used.

c. Show the quantity produced and sold by category. If you produced aggregates other than those itemized, list them under "other."

d. Show the F.O.B. price per unit on lien date (January 1 of current year). Units used for the price should be the same as production units used.

e. Show the royalty paid per unit if you lease the property. If the royalty is paid on total material removed rather than by material type, make a notation to that effect under Item 21, Remarks.

LINE 5b. STATEMENT OF LAST CALENDAR YEAR'S OPERATING COSTS

- a. Mining and Hauling is the direct cost incurred in drilling, blasting, shoveling, dredging, etc., and hauling to the primary crusher or other point of first processing.
- b. Processing and/or Milling refers to costs incurred in crushing, screening, and washing.
- c. Repairs and Maintenance is all other costs not included in (a) or (b).
- d. Insurance relates to any insurance — fire, casualty, or other — incidental to the quarrying operation.
- e. Overhead is cost of engineering and accounting expense, compensation of officers, and other costs attributable to the quarrying operation, but incurred away from the quarry.
- f. Utilities is power, water and expensed fuel.
- g. Supplies and Materials includes items like stored fuel, repair parts, and office materials.
- h. Other includes costs not accounted for in the above. Do not include non-deductible items, shown in this section, for any itemized cost category.

LINE 6. Show reserves at the end of the last calendar year and check one of the boxes for units in which reserves are reported. Reserves are the units of aggregates, either in tons or cubic yards, considered to be mineable in the future under present and future economic and operating conditions.

LINE 7. Show the year in which you expect the reserves to be depleted.

LINE 8. Show the surface acreage currently being quarried or mined.

LINE 11. If you plan to mine or quarry in an area not currently involved in your present operation, show date you expect to begin.

LINE 19. Use-Restrictions Affecting Value. Indicate use-restrictions affecting value such as controlled hours of operation, size of machinery and equipment, etc.

Note: Equipment, materials and supplies must be reported on a Business Property Statement form.

DECLARATION BY ASSESSEE

The law requires that this production report, 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 production report and who is required to have written authorization to provide proof of authorization.

A production report 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 production reports.

OFFICIAL REQUIREMENT

A report submitted 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 1, 20____. 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.

Carefully read and follow the accompanying instructions. If additional detail is necessary, attach separate page.

20____
MINING PRODUCTION REPORT
(INCLUDES DIATOMITE, IRON, RARE
EARTHS, GOLD, TALC, TUNGSTEN
AND OTHER MINERALS)

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.

1. NAME AND MAILING ADDRESS

2. LOCATION OF THE PROPERTY:

Mine or quarry name _____
Sec. _____ Twp. _____ Range _____

3. PARCEL NUMBER

Tax rate area _____
Legal description of property _____

4. PHONE NUMBER OF PERSON COMPLETING FORM
()

(Make necessary corrections to printed name and mailing address)

5a. STATEMENT OF LAST CALENDAR YEAR'S MINE OPERATION					PRICE ON JANUARY 1 OF THIS YEAR	PROVED RESERVES AS OF DECEMBER 31 OF LAST YEAR (show units)	
LIST TYPE OF ORES MINED	PRODUCTION VOLUME (show unit of measurement)	SALES VOLUME (show unit of measurement)	GROSS INCOME	ROYALTY PAID PER UNIT		QUANTITY	GRADE
			\$	\$	\$		
TOTALS			\$				

5b. STATEMENT OF LAST CALENDAR YEAR'S PROCESSING OR MILLING OPERATION					PRICE ON JANUARY 1 OF THIS YEAR	ASSESSOR'S USE ONLY
LIST ALL PRODUCTS MILLED OR PROCESSED	PRODUCTION VOLUME (show unit of measurement)	SALES VOLUME (show unit of measurement)	GROSS INCOME	ROYALTY PAID PER UNIT		
			\$	\$	\$	
TOTALS			\$			

5c. STATEMENT OF LAST CALENDAR YEAR'S OPERATING COSTS*	
MINING AND HAULING	\$
PROCESSING AND/OR MILLING	
REPAIRS AND MAINTENANCE	
INSURANCE	
OVERHEAD	
UTILITIES	
SUPPLIES AND MATERIALS	
OTHER (itemize)	
TOTALS	\$
*DO NOT INCLUDE depletion, depreciation, amortization, interest on loans, franchise and property taxes, state and federal income taxes, or royalty payments.	

6. ESTIMATED DATE FOR BEGINNING MINING OPERATIONS ON PROPERTY OWNED BY YOU OR UNDER LEASE BUT NOT NOW BEING MINED.

7. a. Ore cut-off grade _____
b. Current recovery factor _____

8. COMPANY RESERVES IN ALL CATEGORIES	
CATEGORY	GRADE

9. ARE YOU THE ☐ OWNER OR ☐ LESSEE OF THIS PROPERTY?
(If you own part and lease part check here ☐)
10. IS THIS PROPERTY IN WHOLE OR PART:
A. A GOVERNMENT LEASE? ☐ Yes ☐ No
B. UNPATENTED CLAIMS? ☐ Yes ☐ No (If yes, list claims under item 17.)
11. IF THE PROPERTY IS UNDER LEASE WHAT IS THE DATE OF THE LAST LEASE AGREEMENT? _____
HAS THE LEASE BEEN AMENDED SINCE THIS DATE? ☐ Yes ☐ No
TOTAL RENTAL PAID LAST YEAR \$ _____
12. IF THE PROPERTY IS UNDER LEASE WHAT IS THE DATE OF THE LAST ROYALTY AGREEMENT? _____
HAS THE ROYALTY AGREEMENT BEEN AMENDED SINCE THIS DATE?
☐ Yes ☐ No TOTAL ROYALTY PAID LAST YEAR \$ _____
Note: If the lease or royalty agreement has been renegotiated since January 1 last year, attach a copy to this report.
13. ARE ANY OTHER FEES PAID FOR PROPERTY USAGE OTHER THAN THOSE SHOWN ABOVE? _____
14. USE — RESTRICTIONS AFFECTING PROPERTY VALUE _____

USE PERMIT NO. _____ DATE _____
15. HAS AN ENVIRONMENTAL IMPACT REPORT BEEN FILED ON THIS PROPERTY?
☐ Yes ☐ No DATE _____
If filed in past year, attach copy.

DESCRIBE IN DETAIL	DATE ACQUIRED	INSTALLED COST	REMARKS

[illegible]

DECLARATION BY ASSESSEE

I declare under penalty of perjury under the laws of the State of California that I have examined this production report, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all production and 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 .

OWNERSHIP TYPE (3)	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 NUMBER
Corporation <input type="checkbox"/>	PREPARER'S NAME AND ADDRESS (typed or printed)		TITLE
Other _____ <input type="checkbox"/>	()		

*Agent: see page 4 for Declaration by Assessee instructions.

INSTRUCTIONS FOR COMPLETING MINING PRODUCTION REPORT

If this report is prepared prior to January 1, any change in real property between the date the report is prepared and January 1 must be reported to the Assessor on a supplemental report.

All personal property, excluding stockpiles, owned by the respondent and any property belonging to others at this location as of January 1 must be reported to the Assessor on a Business Property Statement form.

A separate production report must be filed for each location and/or operation. A single report may cover several leases or parcels if all have the same geological characteristics and are operated as a unit.

Maps or aerial photos should be submitted for every year in which changes have occurred in the development of the property. Attach a map to describe and locate the property clearly. Include a plot plan that shows pit site, railroad spur lines, plant site, location of reserves, etc.

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form fill in the year of the lien date for which this report is made.

LINE 1. NAME AND MAILING ADDRESS**a. NAME**

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership or corporation.

c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state and ZIP code.

LINE 2. LOCATION OF THE PROPERTY

Fill in the mine or quarry name and the section, township and range in which the mine or quarry is located.

LINE 3. PARCEL NUMBER

List the parcel number and tax rate area number, if known. Give legal description only if parcel number is not used. Also give legal description for any year in which there has been a change in lease boundaries.

LINE 4. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 5a. COMMENTS ON "MINE OPERATION STATEMENT"

a. If a mine is not producing, make the notation "No Production" on the "Mining Operation Statement."

b. Ore refers to whatever rock or mineral commodity is produced for sale or processing and includes talc, etc. as well as metallic and other true ores. Gold production, for example, would be reported in ounces. Gold reserves, however, should be reported as tons of reserves of "xx" grade. See (e) below for the definition of reserves to be reported on this line.

c. If the ore is not sold, but is processed or milled by you or someone else, also complete Section 5b. In that case it is not necessary to complete "Sales Volume," "Gross Income," or "Price." If royalty is paid on the basis of ore produced, complete "Royalty Paid." "Sales Volume" means volume sold and/or volume retained by owners or producers in the form of a valuable commodity.

d. Gross Income is income before deducting royalty payments.

e. Reserve definitions:

Mineable reserves means those reserves in a mineral deposit for which extraction of the ore or mineral is economically feasible.

Proved reserves means those minerals measured by volume or weight which geological and engineering information indicate with reasonable certainty to be recoverable in the future, taking into account reasonably projected physical and economic operating conditions. Proved reserves include all minerals which satisfy the conditions of the preceding sentence without regard to how the term is used in the industry.

Note: Reserves, for property tax purposes, do not include stockpiled ore. (For property tax purposes, ore, once severed from the land, is no longer real property.)

Grade refers to the undiluted percentage of mineral content in the ore.

Ore is defined as a mineral or group of minerals of sufficient value as to quality and quantity which may be mined with profit. If the definitions described here are not the same as those used by you, attach a copy of the ones you use for reporting your reserves in this Section (5a).

LINE 5b. COMMENT ON "PROCESSING OR MILLING OPERATION STATEMENT"

The name of the product milled or processed is the name given to the marketed product at the first stage in processing at which it is sold. Sales Volume means volume sold and/or volume retained by owners or producers in the form of a valuable commodity.

LINE 5c. COMMENTS ON "OPERATING COST STATEMENT"

If this section is not adequate for detail necessary, attach a schedule which provides the detail.

- a. Mining and Hauling is the direct cost incurred in drilling, blasting, mucking, shoveling, dredging, etc., and hauling to the primary crusher or other point of first processing.
- b. Processing and/or Milling refers to the reduction, refining, and sale in the case of metallic ores, and generally to costs incurred in crushing, screening and washing.
- c. Repairs and Maintenance is all other costs incurred at the mine or quarry which are not included in (5a) or (5b).
- d. Insurance relates to any insurance — fire, casualty, or other — incidental to the mining operation.
- e. Overhead is cost of engineering and accounting expense, compensation of officers, and other costs attributable to the mining operation, but incurred away from the mine or quarry.
- f. Utilities includes water, power and expensed fuel.
- g. Supplies and Materials includes operating and maintenance supplies and materials such as processing chemicals, stored fuel, and spare parts.

LINE 6. If you have future plans to begin mining in an area not reported to the Assessor in prior years, enter the date on which you plan such operation.

- LINE 7. a. Ore cut-off grade: The lowest grade of mineralized material that qualifies as ore, if applicable.
 b. Current recovery factor: The percentage of mineral derived from the ore, if applicable.

LINE 8. Report all reserves in all categories (e.g., "Proved," "Probable," and "Possible," etc.) on this property. Use the Remarks section (line 17) to describe the method used by your company in classifying reserve estimates, including reserve definitions used within the company. (Reserves reported on line 5a are reported in conformance with the definition specified by Property Tax Rule 469. Reserves reported on line 8 are in conformance with definitions used within the company.)

LINE 9. Indicate whether you own or lease the property.

LINE 10. If the property is wholly or partially a government lease, so indicate. If it is in whole or in part an unpatented claim, so indicate.

LINE 13. Show fees paid for property usage in the last calendar year other than those shown elsewhere on this report. For example, road access or trespass fees which may sometimes be paid on a tonnage basis.

LINE 14. If there are governmental use-restrictions which affect your ability to operate efficiently, enumerate them here. For example, restrictions on hours of operation or on the type of equipment permitted to be used.

Note: Milling equipment, mining equipment, materials, and supplies must be reported on a Business Property Statement form.

DECLARATION BY ASSESSEE

The law requires that this production report, 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 production report and who is required to have written authorization to provide proof of authorization.

A production report 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 production reports.

20 _____
MINING CLAIM
PRODUCTION REPORT

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.

9. ASSESSOR'S PARCEL OR BILLING NO. (if known)

10. ARE ANY OF YOUR CLAIM(S) PATENTED? ☐ Yes ☐ No

If yes, which one(s)? _____

12. IF YOUR CLAIM(S) IS LOCATED WITHIN THE BOUNDARIES OF A NATIONAL FOREST, HAVE YOU FILED NOTICE(S) OF INTENTION TO OPERATE YOUR CLAIM(S)?

13. ARE THERE ANY BUILDINGS OR MACHINERY ON ANY OF YOUR CLAIM(S)? ☐ Yes ☐ No

[illegible]

- ☐ Yes ☐ No If yes, which ones? _____

- | Claim Name | (check one) | | Date of Purchase or Sale | Purchase or Sale Price |
|------------|-------------|------|--------------------------|------------------------|
| | Purchase | Sale | | |
| | | | | \$ |
| | | | | |
| | | | | |
| | | | | |

- If yes, when? _____

-

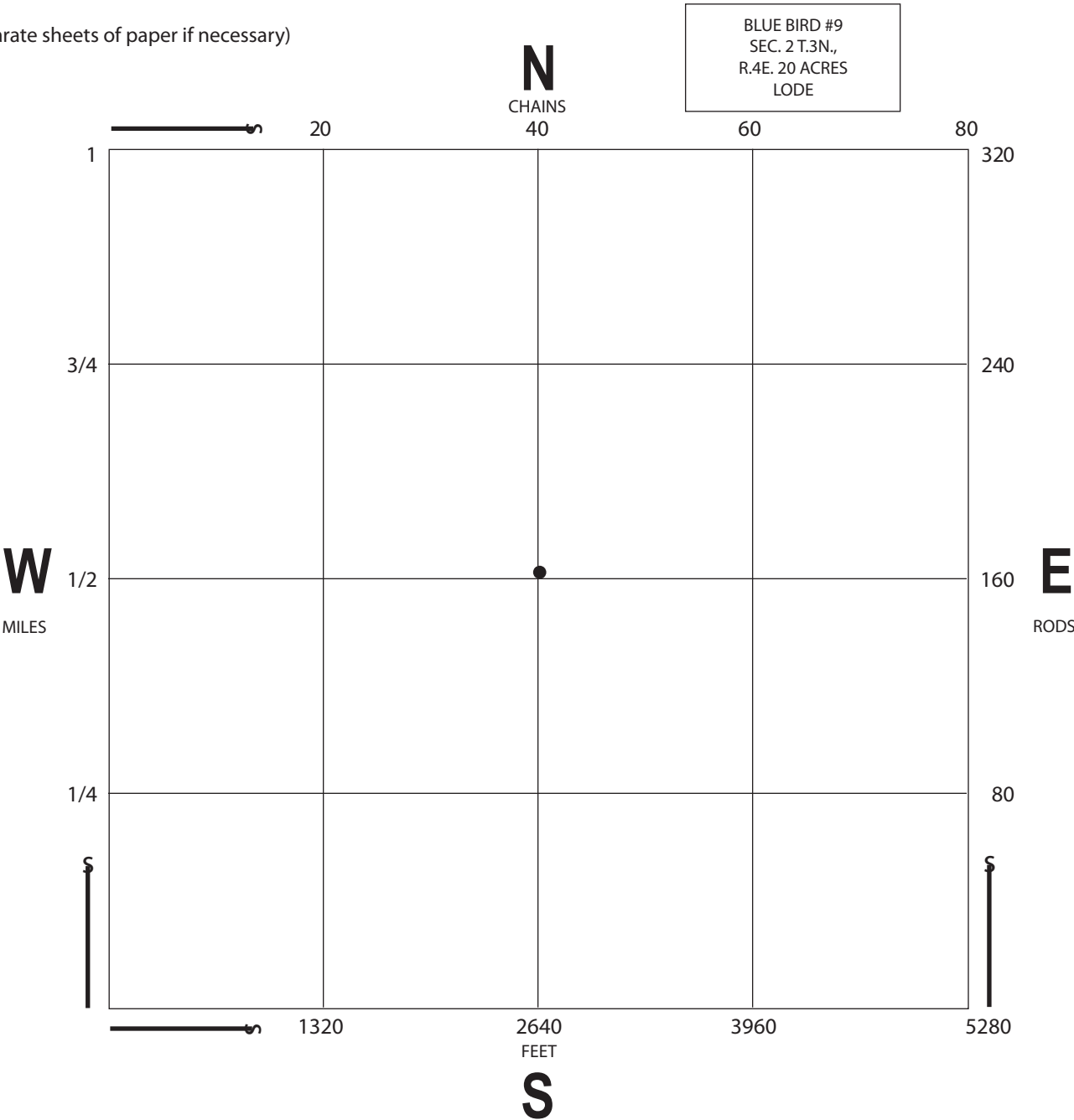
- [illegible]

[illegible]

BOE-560-C (P2) REV. 08 (07-25)

The diagram below represents one square mile of land. Draw the outline of your claim(s) and identify it on this diagram by showing the name, section, township and range next to each claim. Indicate whether claim(s) is lode or placer. For example:

(use separate sheets of paper if necessary)



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 production report, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all production and 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_____.

OWNERSHIP TYPE (3)	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
Proprietorship	<input type="checkbox"/>		
Partnership	<input type="checkbox"/>		
Corporation	<input type="checkbox"/>		
Other _____	<input type="checkbox"/>		

*Agent: see page 3 for Declaration by Assessee instructions.

INSTRUCTIONS FOR COMPLETING MINING CLAIM PRODUCTION REPORT

Report on a calendar year basis. If this report is prepared on a date prior to January 1, any change in real property between the date when the report is prepared and January 1 must be reported to the Assessor on a supplemental report.

All personal property, excluding stockpiles, owned by you and any property belonging to others at this location as of January 1 must be reported to the Assessor on a Business Property Statement form.

Use the attached map to clearly describe and locate the property.

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form, fill in the year of the lien date for which this production report is made.

LINE 1. NAME AND MAILING ADDRESS

a. NAME OF OPERATOR (PERSON OR CORPORATION)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership or corporation.

c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or post office box number. Include the city, state, and zip code.

LINE 2. TELEPHONE NUMBER

Enter the telephone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 3. Describe the mining claim(s) you hold if this has not been done by the Assessor.

LINE 4. If any of your claims have been quitclaimed or abandoned, indicate this by checking one of the boxes. Also identify those on the line provided.

LINE 5. If any claims were acquired by you through purchase or if you sold any of your claims since January 1 of last year, complete this section in detail.

LINE 8. Fill in the year for the last calendar year. List all active claims for the last calendar year, the minerals recovered from each claim, the quantity recovered, and the gross income by mineral.

LINE 9. PARCEL NUMBER OR BILLING NUMBER

Show the parcel number or Assessor's billing number, if known.

Note: Milling equipment, mining equipment, materials, and supplies must be reported on a Business Property Statement form.

DECLARATION BY ASSESSEE

The law requires that this production report, 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 production report and who is required to have written authorization to provide proof of authorization.

A production report 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 production reports.

OFFICIAL REQUIREMENT

A report submitted on this form is required of you by section 441(a) of the Revenue and Taxation Code. The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20___. 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.

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.
IF ADDITIONAL DETAIL IS NECESSARY, ATTACH SEPARATE PAGE.

1. NAME AND MAILING ADDRESS
└

2. DESCRIPTION OF THE PROPERTY

Field name _____

Lease name _____

Zone name(s) _____

3. PARCEL NUMBER _____

Tax rate area _____

4. TELEPHONE NUMBER OF PERSON COMPLETING FORM (_____) _____

|
└ (Make necessary corrections to printed name and mailing address)

5. INDIVIDUAL WELL DATA							5. INDIVIDUAL WELL DATA							
Well Number:				Zone Name:			Well Number:				Zone Name:			
6.	PRODUCTION			PRESSURE (see inst.)		DELIVERABILITY	6.	PRODUCTION			PRESSURE (see inst.)		DELIVERABILITY	
	Producing Days	Gas (Mcf.) <input type="checkbox"/> Gross <input type="checkbox"/> Sales		Water (Bbls.)	Casing (Surface Psig)	Tubing (Surface Psig)		5 - Day Period (Average Daily Mcf.)	Producing Days	Gas (Mcf.) <input type="checkbox"/> Gross <input type="checkbox"/> Sales		Water (Bbls.)	Casing (Surface Psig)	Tubing (Surface Psig)
7. Jan.							7. Jan.							
Feb.							Feb.							
Mar.							Mar.							
Apr.							Apr.							
May							May							
Jun.							Jun.							
Jul.							Jul.							
Aug.							Aug.							
Sep.							Sep.							
Oct.							Oct.							
Nov.							Nov.							
Dec.							Dec.							
8. TOTALS					xxx	xxx	xxx	8. TOTALS				xxx	xxx	xxx
9. NATURAL GAS POLICY ACT DESIGNATION							9. NATURAL GAS POLICY ACT DESIGNATION							
10. ACTUAL GAS PRICE RECEIVED FOR WELL/LEASE IN DECEMBER (\$/Mcf.)							10. ACTUAL GAS PRICE RECEIVED FOR WELL/LEASE IN DECEMBER (\$/Mcf.)							
11. GAS BTU IN THIS WELL, ZONE IN THIS WELL, OR FOR THIS LEASE							11. GAS BTU IN THIS WELL, ZONE IN THIS WELL, OR FOR THIS LEASE							
12. PROVED RESERVES <input type="checkbox"/> Well <input type="checkbox"/> Zone <input type="checkbox"/> Lease		DEVELOPED (MMcf.)			DATE ESTIMATE MADE:		12. PROVED RESERVES <input type="checkbox"/> Well <input type="checkbox"/> Zone <input type="checkbox"/> Lease		DEVELOPED (MMcf.)			DATE ESTIMATE MADE:		
		UNDEVELOPED (MMcf.)							UNDEVELOPED (MMcf.)					
13. RESERVE CALCULATION METHOD		<input type="checkbox"/> Volumetric <input type="checkbox"/> Material Balance <input type="checkbox"/> Decline Curve					13. RESERVE CALCULATION METHOD		<input type="checkbox"/> Volumetric <input type="checkbox"/> Material Balance <input type="checkbox"/> Decline Curve					
14. PRESENT CONTRACT RATE-OF-TAKE		% OF RESERVES (Mcf./DAY)					14. PRESENT CONTRACT RATE-OF-TAKE		% OF RESERVES (Mcf./DAY)					
		% OF DELIVERABILITY (Mcf./DAY)							% OF DELIVERABILITY (Mcf./DAY)					
15. OPEN PERFORATED INTERVAL(S)							15. OPEN PERFORATED INTERVAL(S)							
16. CUMULATIVE PRODUCTION AS OF DEC 31 (see instructions)							16. CUMULATIVE PRODUCTION AS OF DEC 31 (see instructions)							
17. BOTTOM HOLE SHUT-IN PRESSURE _____ DATE TAKEN _____							17. BOTTOM HOLE SHUT-IN PRESSURE _____ DATE TAKEN _____							
ASSESSOR’S USE ONLY							ASSESSOR’S USE ONLY							

18. LEASE SUMMARY

19. GAS USED ON LEASE (Mcf.)

20. LEASE CONDENSATE (Gals.) (\$/Gal.)

21. UTILITY SALES LINE PRESSURE (Psig)

22. ROYALTY RATE ☐ Private % ☐ Government %

23. IF YOU CHECKED "Government" IN LINE 22, DOES THIS PROPERTY QUALIFY FOR A PROPERTY TAX EXEMPTION UNDER REVENUE AND TAXATION CODE SECTION 107.2 OR 107.3? ☐ Yes ☐ No

24. WHO PURCHASES THE GAS PRODUCED ON THIS LEASE?

25. WHAT IS THE CONTRACT EXPIRATION DATE?

26. WHAT IS THE DATE ON WHICH PRICES BECOME RENEGOTIABLE?

27. BASIC WELL EQUIPMENT			ASSESSOR'S USE ONLY
		Number of Wells	
PRODUCING WELLS	Single Completions		
	Dual Completions		
	Triple Completions		
NONPRODUCING WELLS	With Equipment		
	No Equipment		
DISPOSAL WELLS			
TOTALS			

28. OTHER PRODUCTION EQUIPMENT					ASSESSOR'S USE ONLY
ITEMS	Number	Size/Description	Acquis. Year	Original Cost Installed	
TANKS, WATER					
TANKS, STORAGE					
DEHYDRATORS					
COMPRESSORS					
GATHERING LINES					
PIPELINES					
DISPOSAL EQUIP.					
HEATER					
OTHER					
TOTAL					

29. NEW WELL, REDRILL, REWORK REPORT (see instructions regarding data required)

WELL NAME AND NUMBER				
ZONE NAME				
PRODUCING INTERVAL (FEET)				
POROSITY (Ø) (%)				
WATER SATURATION (Sw) (%)				
COMPRESSIBILITY FACTOR (Z)				
DRAINAGE AREA (A) (ACRES)				
NET SAND (h) (FEET)				
SPECIFIC GRAVITY				
FORMATION TEMPERATURE (Tf) (oR)				
INITIAL FORMATION PRESSURE (PSIG)	Bottom Hole	Bottom Hole	Bottom Hole	Bottom Hole
	Surface	Surface	Surface	Surface
RECOVERY FACTOR (RF) (%)				
RESERVOIR MECHANISM				

30. REMARKS (attach additional sheets if needed)

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (4)

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 production report, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all production and 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_____.

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 page P4 for Declaration by Assessee instructions.

INSTRUCTIONS FOR COMPLETING DRY GAS PRODUCTION, EQUIPMENT, NEW WELL, REDRILL, AND REWORK REPORT

This report is not a public document. The information contained herein will be held secret by the Assessor (section 451, Revenue and Taxation Code); it can be disclosed only to the district attorney, grand jury, and other agencies specified in section 408 of the Revenue and Taxation Code. Attached schedules are considered to be part of the report. The Assessor's failure to keep such records confidential could subject him or her 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.

If this report is prepared prior to January 1, any change in real property between the date as of which the report is prepared and January 1, must be reported to the Assessor on a supplemental report.

Report each lease or parcel on a separate report form. Two wells may be reported on one form provided the wells do not contain more than one zone. For example if wells A and B produce from single zones, well A would be reported on lines 5 through 17 on the left side of the form, and well B would be reported on lines 5 through 17 on the right side of the form. However, if well A produced from two separate and distinct zones, one zone would be reported on the left side of the form, and one zone would be reported on the right.

All personal property owned by the respondent and any property belonging to others on the lease as of January 1 must be reported to the Assessor on BOE 566-D, Oil and Dissolved Gas Production Report. Operating expenses must be reported on BOE 566-K, Annual Oil and Gas Operating Expense Data.

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form, fill in the year of lien date for which this report is made.

LINE 1. NAME AND MAILING ADDRESS

- a. **NAME (OF OPERATOR).** If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name, and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.
- b. **DBA (FICTITIOUS NAME).** Enter the DBA name under which you are operating in this county, if applicable, below the name of the sole owner, partnership, or corporation.
- c. **MAILING ADDRESS.** Enter the mailing address of the legal entity shown in line 1 above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

LINE 2. DESCRIPTION OF THE PROPERTY. Report each lease or parcel on a separate report form. Fill in field, lease, and zone names, conforming to Division of Oil and Gas classifications.

LINE 3. PARCEL NUMBER. Enter the parcel number and tax rate area number, if known. If there has been a change in lease boundaries, describe the change on a separate sheet of paper and attach to this report.

LINE 4. TELEPHONE NUMBER. Enter the phone number of the person completing this form so that we may contact you if necessary.

LINE 5. Report individual well data by zone, using as many forms as necessary. Conform to Division of Oil and Gas well numbers and zone nomenclature. All data is for the last full calendar year.

LINES 6. Report only nonassociated (dry) gas on this form. Associated (wet) gas is reported on the Oil and Dissolved Gas Production Report.

- a. **Producing Days** refer to the number of days the well produced during the month.
- thru 8.** b. **Gas (MCF)** refers to gross production or production sales in thousand cubic feet produced during the month. Check the block indicating whether you are reporting gross gas or gas sold. (Gross gas is total gas produced.)
- c. **Report water produced (Bbls.).**
- d. **Pressures**, both casing and tubing, should be shown monthly for producing gas wells. If a well is not on production during the month, shut-in pressures should be shown. All pressures are surface gauge pressures.
- e. **Deliverability** refers to tests taken on a well during any month of the year either by the producer or by the purchaser. Report the average deliverability over the test period. If test is not over a five day period, explain under line 30, Remarks. If the test is not for an individual well, but for a group of wells, also explain under Remarks. Report only the latest deliverability test taken for the calendar year.

LINE 9. Enter the applicable section of the Natural Gas Policy Act for the well, such as "102."

LINE 10. Enter the last price received during December of the calendar year being reported for gas produced from this well or lease.

LINE 11. Enter the gas BTU for this well, or zone in this well, if reporting by zone.

LINE 12. Enter the proved reserves in millions of cubic feet for this well, zone, or lease (check proper box) as of December 31 of the calendar year reported. Enter according to the classifications of proved developed and proved undeveloped reserves. If the zone or lease boxes are checked, enter the wells included in the reserve estimate on line 30, Remarks. Proved reserves are those reserves which geological and engineering information indicate with reasonable certainty to be recoverable in the future, taking into account reasonably projected physical and economic operating conditions. Present and projected economic conditions shall be determined by reference to all economic factors considered by knowledgeable and informed persons engaged in the operation and buying or selling of such properties, e.g., capitalization rates, product prices and operation expenses.

LINE 13. Check the proper box to show the method used to calculate reserves. If you used some other method to calculate reserves, please explain under Remarks, line 30.

LINE 14. Enter in the respective space, the present contract rate-of-take in MCF/Day depending upon whether the rate is based on a percentage of re-

serves or deliverability. If the contract-rate-of-take is for a group of wells, so indicate under Remarks, line 30.

LINE 15. Enter the currently open perforated intervals in this well.

LINE 16. Enter the cumulative production of gas for this well, for the zone shown, as of December 31 of the calendar year reported. If you do not have accurate cumulative production, so indicate, showing the beginning date of the cumulative production reported. If data is not available by well, report by zone or lease and so indicate under Remarks, line 30.

LINE 17. Enter the last bottom hole shut-in pressure available for this zone in this well.

LINE 18. Lease Summary (heading). Do not report data on this line.

LINE 19. Report gas used on lease as fuel.

LINE 20. Report calendar year lease condensate production in gallons, and price per gallon in December.

LINE 21. Enter the pressure of the sales line into which you feed your produced gas.

LINE 22. Indicate the royalty rate percentages paid, both private and government.

LINE 23. If you checked "Government" on line 22, indicate whether you claim an exemption from property taxes for government royalties under section 107.2 or 107.3 of the Revenue and Taxation Code. Use the Remarks section, line 30, for further clarification, if necessary.

LINE 24. Enter the name of the purchaser of all of the gas sold from this lease.

LINE 25. Enter the expiration date of your gas sales contract.

LINE 26. Enter the date on which prices become renegotiable.

LINE 27. Basic Well Equipment (heading). This section is for reporting numbers of wells by category in the reporting unit (i.e., lease or parcel).

LINE 28. Other Production Equipment (heading). Report all production equipment on the property. Enter categories of equipment or structures not listed under "Other." Use additional pages if necessary. Complete this section in full detail. For compressors show horsepower, design, and current stages.

LINE 29. This section is to be used to report data for new wells, redrilled wells or reworked wells that require a notification on a "Notice of Rework" to the California Division of Oil and Gas. Reworks of interest to the Assessor are those which permanently alter the well or casing. Data furnished in this section should be the same as that used in making a company reserve estimate. Enclose copies of the following data for each new well, redrill or rework completed during the year being reported.

- a. The well completion summary and any subsequent rework history showing the current physical condition of the well.
- b. The PG&E or company back-pressure test data form for the current producing zone(s) including an analysis of the gas.
- c. One 2" = 100' scale IES log and a copy of the sonic, density or any other evaluation log run.
- d. For directionally drilled wells, a directional survey.

DECLARATION BY ASSESSEE

The law requires that this production report, 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 production report and who is required to have written authorization to provide proof of authorization.

A production report 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 production reports.

The taxpayer may optionally file any other additional information that is germane to the assessment function such as geologic structure maps, estimates of water influx and, for new wells, estimated date of pipeline connection.

OFFICIAL REQUIREMENT

20 _____

GEOTHERMAL PRODUCTION REPORT

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.

A report submitted 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 1, 20 _____. 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.

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.

1. NAME AND MAILING ADDRESS

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(Make necessary corrections to printed name and mailing address)

2. DESCRIPTION OF THE PROPERTY:

(a separate report must be filed for each property)

Field name _____

Lease name _____

3. PARCEL NUMBER _____

Tax rate area _____

4. PHONE NUMBER () _____

	NUMBER OF PRODUCING WELLS	DRY STEAM PRODUCED (Kg x 10 ⁶)	WATER PRODUCED (Kg x 10 ⁶)	IF NO NET MASS WITHDRAWAL, GROSS ENERGY PRODUCED (JOULES x 10 ⁹)	MINERALS PRODUCED, SHOW TYPE (Kg x 10 ⁶)	METHOD OF OPERATION F, P, H, E *	MEGAWATTS GENERATED
5. JANUARY							
FEBRUARY							
MARCH							
APRIL							
MAY							
JUNE							
JULY							
AUGUST							
SEPTEMBER							
OCTOBER							
NOVEMBER							
DECEMBER							
6. YEAR'S TOTAL						* * * * *	
						* F – FLOW P – PUMP H – HEAT E – EXCHANGE	

(Use separate sheets as needed for the following)

7. NAME OF ENERGY BUYER	ASSESSOR'S USE ONLY
8. DATE OF SALES CONTRACT	
9. CONTRACT BASIS	
10. LIEN DATE PRICE/UNIT	
11. IS THIS A PILOT PROJECT? <input type="checkbox"/> Yes <input type="checkbox"/> No	
12. PROVED RESERVES As of year end: _____ Developed _____ Undeveloped _____ Describe method utilized by company in classifying reserve estimates in Item 13 on the reverse.	

13. DESCRIBE COMPANY METHOD OF COMPUTING RESERVE ESTIMATES

14. CHANGE OF OWNERSHIP (working interest only)

- a. Has there been a change of ownership in the working interest of this property since January 1 last year? ☐ Yes ☐ No Date _____
- b. Was this change of ownership in the working interest a partial or divided interest? ☐ Yes ☐ No
- c. If so, what was the percentage that transferred _____%
- d. Name or names of new owners _____

Address _____

15. REMARKS

ASSESSOR'S USE ONLY

DECLARATION BY ASSESSEE

<p>OWNERSHIP TYPE (4)</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>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</p> <p>I declare under penalty of perjury under the laws of the State of California that I have examined this production report, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all production and 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____.</p>
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 4 for Declaration by Assessee instructions.

INSTRUCTIONS FOR COMPLETING GEOTHERMAL PRODUCTION REPORT

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form, fill in the year of the lien date for which this production report is made.

If this report is prepared prior to January 1, any change in real property between the date as of which the report is prepared and January 1 must be reported to the Assessor on a supplemental report.

All personal property owned by the respondent and any property belonging to others on the lease as of January 1 must be reported to the Assessor on the BOE-566-J, Oil, Gas, and Geothermal Personal Property Statement.

LINE 1. DATE, NAME, AND MAILING ADDRESS

a. NAME OF OPERATOR (person or corporation)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name, and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership or corporation.

c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1a above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

LINE 2. DESCRIPTION OF THE PROPERTY

Report each lease, parcel, or "operating unit" on a separate report form. Operating unit refers to the accumulated total of wells producing in concert to supply a designated energy generation system. Fill in field, unit number or lease name. Conform to Division of Oil and Gas classification in regard to name of field, or lease. Submit a separate form for each lease or unit. Conform to Division of Oil and Gas classification in regard to name of field or lease.

LINE 3. PARCEL NUMBER

Fill in the parcel number and tax rate area number, if known.

LINE 4. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 5. PRODUCTION

Indicate the calendar year for which production is being reported. Report number of producing wells, dry steam produced, water produced, energy produced, minerals produced, method of operation and megawatts generated, as applicable, by months on a calendar year basis. Use metric units. New wells and/or abandonments should be reported separately on the BOE-567-K, Annual Geothermal Operating Expense Data.

LINE 6. Report accumulated production for the calendar year.

LINE 7. Indicate the name or names of the energy buyer.

LINE 8. Indicate the date of the sales contract and any dates involving renegotiation of the price per unit of energy produced.

LINE 9. Indicate contract basis. Utilize remarks section on back of form if necessary. Contract basis refers to the method used by the energy purchaser to compute the price you receive per unit sold. Separately show any other income received, for example, injection allowance.

- LINE 10. Indicate lien date price/unit of energy produced. Show whether other income is included or excluded, such as injection allowance.
- LINE 11. A pilot project is an experimental one (generally one in which there is no positive net income).
- LINES 12 and 13. Cite volume of proven reserves as defined by your company. Describe the method your company uses in classifying reserve estimates.
- LINE 14. Change of ownership information. Indicate any changes in the ownership of the operating or working interest in this field, lease, or unit. Cite the name and address of any new owners and the percentage of change affected.

DECLARATION BY ASSESSEE

The law requires that this production report, 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 production report and who is required to have written authorization to provide proof of authorization.

A production report 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 production reports.

OFFICIAL REQUIREMENT

20 _____

OIL, GAS, AND GEOTHERMAL PERSONAL PROPERTY STATEMENT

A report submitted 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 1, 20____. 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.

CAREFULLY READ AND FOLLOW THE
ACCOMPANYING INSTRUCTIONS

1. NAME AND MAILING ADDRESS

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└ (Make necessary corrections to printed name and mailing address) ┘

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.

2. LOCATION OF THE PROPERTY:
(a separate report must be filed for each property)

Field name _____

Lease name and pool _____

3. PARCEL NUMBER _____

Tax rate area _____

4. PHONE NUMBER () _____

E-Mail Address (optional) _____

PERSONAL PROPERTY				ASSESSOR'S USE ONLY FULL VALUE	
5. Supplies (fuel) Type:	Gravity:	Barrels:			
	Items	ACQUIS. YEAR	ORIGINAL COST		
6. Office furniture					
7. Warehouse stock (parts, tools, equipment, etc.)					
8. Yard stock (rods, tubing, casing, etc.)					
9. Other (chemicals, unlicensed vehicles, etc.)					

10. DECLARATION OF PROPERTY BELONGING TO OTHERS (if none write "none")

(SPECIFY TYPE BY CODE NUMBER)

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 Leased Equipment | 6. Government-Owned Property |

Year of Acq.	Year of Mfr.	Description and Lease or Identification Number	Cost to Purchase New	Annual Rent

Tax Obligation: A. Lessor B. Lessee

Lessor's Name
Mailing Address

Lessor's Name
Mailing Address

11. Remarks

**TOTAL FULL
VALUE**

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, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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_____.

OWNERSHIP TYPE 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* (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 2 for Declaration by Assessee instructions.

THIS STATEMENT SUBJECT TO AUDIT

INSTRUCTIONS FOR COMPLETING THE OIL, GAS, AND GEOTHERMAL PERSONAL PROPERTY STATEMENT

Report all personal property owned by the respondent and any property belonging to others on the lease as of January 1.

Line numbers listed in these instructions refer to identical line numbers printed on the form.

LINE 1. NAME AND MAILING ADDRESS

a. NAME OF OPERATOR (PERSON OR CORPORATION)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1a above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state and zip code.

LINE 2. LOCATION OF THE PROPERTY

Fill in the lease and field name. Conform to State Division of Oil and Gas classification in regard to names of fields and pools. For geothermal properties, ignore term "pool," and fill in "operating unit" if this term applies.

LINE 3. PARCEL NUMBER

Fill in the parcel number and tax rate area number, if known.

LINE 4. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 5. SUPPLIES (Used as fuel)

Enter the type of fuel, A.P.I. gravity, and the number of barrels.

LINES 6 OFFICE EQUIPMENT, WAREHOUSE STOCK, YARD STOCK, OTHER

thru 9. Enter the year acquired, if known, the cost, and a description sufficient to identify the property.

LINE 10. 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 the type by Code and whether A-Lessor or B-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 lines 6-9 (*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 lines 6-9, as applicable (*see No. 3 below*).
3. CAPITALIZED LEASE 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 lines 6-9 unless final payment has been made.
4. VENDING EQUIPMENT. Report the model and description of the equipment; do not include in lines 6-9.
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 2026**

(Declaration of costs and other related
property information as of 12:01 A.M.,
January 1, 2026)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 1, 2026.

NAME AND MAILING ADDRESS

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

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LOCATION OF THE PROPERTY
(file a separate statement for each location)

Parcel no. of this
location (if known)

Tax Rate Area

Assessor Only

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

a. Enter type of farm or business:

b. Enter local telephone no. FAX no. 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

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, 2025, through December 31,
2025

(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 instruc-
tions for filing requirements.

h. Do you have:

(1) Registered or show horses? ☐ Yes ☐ No

(2) Racehorses? ☐ Yes ☐ No

(If **yes** is checked, see instructions)

i. Are there manufactured homes/mobilehomes located on the
property? ☐ Yes ☐ No

If **yes**, indicate: number currently licensed _____

number not currently licensed _____

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

COST (omit cents)

ASSESSOR'S USE ONLY

1. Supplies	(from Schedule A)		
2. Animals	(from Schedule B)		
3. Equipment (including movable farm equipment)	(from Schedule C)		
4. Mobile Equipment (self-propelled and related implements)	(from Schedule D)		
5. Bldgs., bldg. impr., and/or leasehold impr., land impr., land/land dev.	(from Schedule E)		
6. Equipment out on lease, rent, or conditional sale to others	attach schedule		
7. Construction in progress (CIP)	attach schedule		
8. Other			

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

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

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

PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

(SPECIFY TYPE BY CODE NUMBER)

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

- | | | |
|------------------------------------|--|---------------------|
| 1. Leased equipment | 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 | |

YEAR OF ACQ.	YEAR OF MFG.	DESCRIPTION AND LEASE OR IDENTIFICATION NO.	COST TO PURCHASE NEW	ANNUAL RENT	ASSESSOR'S USE ONLY

Tax Obligation: A. Lessor B. Lessee

Lessor's name
Mailing address

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, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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, 2026.

OWNERSHIP TYPE (✓)	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 9 for Declaration by
Assessee instructions.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

SCHEDULE A — SUPPLIES on hand at 12:01 a.m., January 1, 2026 — 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 (<i>see instructions</i>), and other (<i>identify</i>). (<i>Attach additional schedule if necessary.</i>)	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. (<i>Attach additional schedule if necessary.</i>)	DESCRIPTION	NUMBER	COST IF KNOWN		
	ENTER ON PART II, LINE 2		TOTAL COST		

SCHEDULE C — COST DETAIL: EQUIPMENT Do not include property reported in Part IV. Include expensed equipment and fully depreciated items. Include sales or use tax, freight, and installation costs. Do not include licensed vehicles. <i>Attach schedules as needed.</i> Lines 18, 31, and 32 "Prior" — report detail by year(s) of acquisition on a separate schedule.														
LINE NO	Calendar Year of Acq.	A MACHINERY AND EQUIPMENT <small>(except mobile or fixed equipment)</small>			B OFFICE FURNITURE AND EQUIPMENT			C OTHER EQUIPMENT <small>(describe)</small>			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	
09	2025										2025			
10	2024										2024			
11	2023										2023			
12	2022										2022			
13	2021										2021			
14	2020										2020			
15	2019										2019			
16	2018										2018			
17	2017										2017			
18	2016										Prior			
19	2015										Total			
20	2014											E LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
21	2013													
22	2012											COST	ASSESSOR'S USE ONLY	
23	2011										2025			
24	2010										2024			
25	2009										2023			
26	2008										2022			
27	2007										2021			
28	2006										2020			
29	2005										2019			
30	2004										2018			
31	Prior										2017			
32	Total										Prior			
33											Total			
34	Add TOTALS on lines 19, 32, 33, and any additional schedules. (<i>enter here and on page 1, Part II, Line 3</i>)								\$					

SCHEDULE D — MOBILE EQUIPMENT (self-propelled and related implements) — Include expensed equipment and fully depreciated items. Include sales or use tax, and freight. <i>Attach schedules as needed.</i> Line 57 "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.	MOBILE EQUIPMENT (self-propelled and related implements) <i>(except harvesters and licensed vehicles)</i>		HARVESTERS				
		A	B	C	D			
		PURCHASED NEW	PURCHASED USED	PURCHASED NEW	PURCHASED USED			
		COST	COST	COST	COST			
35	2025							
36	2024							
37	2023							
38	2022							
39	2021							
40	2020							
41	2019							
42	2018							
43	2017							
44	2016							
45	2015							
46	2014							
47	2013							
48	2012							
49	2011							
50	2010							
51	2009							
52	2008							
53	2007							
54	2006							
55	2005							
56	2004							
57	Prior							
58	Total							
59								
60	Add TOTALS from Columns A-D and any additional schedules. <i>(enter here and on page 1, Part II, Line 4)</i>			\$				
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. MOBILE EQUIPMENT (self-propelled and related implements)

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 09-33. 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 movable, non-mobile items, such as: 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, saddles, bridles, etc.

Fixed equipment items, such as: bulk feed tanks, milk barn equipment, feeders, cages, egg washing and grading machines, hulling equipment, wind machines, etc., should be reported as fixture improvements on Schedule E, Column B. Note: pumps, pumphouses, or permanent irrigation lines are improvements, which involve land surface changes that have occurred during the twelve months preceding January 1, and are thus also required to be reported via Schedule E.

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 heaters 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 18, 31 and 32. 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, 31 and 32.

LINE 34. Add totals on lines 19, Column D; line 33, Column E; line 32, 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 — MOBILE EQUIPMENT (self-propelled and related implements)

Implements of husbandry items, including but not limited to, tractors, harvesters, shakers, backhoes, forklifts, crawler loaders, vehicle mounted portable wind machines, and related implements; and any other type of self-propelled or towed equipment that is not subject to DMV registration and licensing for highway use. (see [California Vehicle Code Division 16, Chapter 1, sections 36000 - 36017](#) for a more detailed explanation of "Implements of Husbandry")

Moveable, non-mobile items, such as 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, saddles and bridles, should be reported via Schedule C, Column A

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 61-85. 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, 2025 through December 31, 2025 complete the schedules at lines 86-87 showing the month and year and description of each addition and disposal.

(86) **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).

(87) **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.

2026 POWER PLANT PROPERTY STATEMENT

(Declaration of costs and other related
property information as of 12:01 A.M., January 1, 2026)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.
FILE RETURN BY APRIL 1, 2026.

SECTION 1. Name and Mailing Address

(Make necessary corrections to printed name mailing address)

┐

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Enter name and telephone number of authorized
person to contact at location of accounting records

Phone Number () Fax Number ()

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	FUEL		FIX
	NONFUEL		O.I.
B. CONSTRUCTION IN PROGRESS (attach listing)	TOTAL		PP
	OUT OF COUNTY		
	% COMPLETE		
C. PLANT AND EQUIPMENT			IMP
D. BUILDINGS, FIXTURES, LAND, AND LAND IMPROVEMENTS			TOTAL

SECTION 4

	AMOUNT	ASSESSOR'S USE ONLY
A. Expense		
B. Income		

SECTION 5

ITEM	YES (X)	NO (X)	NA (X)
A. Do you use accrual basis accounting?			
B. Do you own the real estate?			
C. Has all or part of the real estate been subject to a change of ownership since last filing?			
D. If leased, is the real estate subject to an agreement of 35 years or more (including options) since last filing?			
E. Did another person or entity acquire "control" through acquisition of stock or otherwise since last filing?			
F. Was a new or amended power agreement enacted since last filing? (if yes , attach agreement or amendment)			
G. Was a new or amended steam or hot air agreement enacted since last filing? (if yes , attach agreement or amendment)			
H. Was a new or amended ash sales agreement enacted since last filing? (if yes , attach agreement or amendment)			
I. Was a new or amended fuel purchase agreement enacted since last filing? (if yes , attach agreement or amendment)			
J. Was a new or amended operation and maintenance agreement enacted since last filing? (if yes , attach agreement or amendment)			

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (X)	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties. <i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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, 2026.</i>
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* (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 12 for Declaration by Assessee instructions.

THIS STATEMENT SUBJECT TO AUDIT

2026 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:	

2026 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	

2026 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.				

2026 POWER PLANT PROPERTY STATEMENT

SECTION 12 — SCHEDULE OF FIXED PLANT AND OTHER FIXED - MOVEABLE EQUIPMENT								
CAL YR ACQ	A. ELECTRIC PLANT AND FACILITY		B. TEST AND REPAIR EQUIPMENT		C. OFFICE FURNITURE AND EQUIPMENT		D. OFFICE COMPUTER EQUIPMENT	
	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
2025								
2024								
2023								
2022								
2021								
2020								
2019								
2018								
2017								
2016								
2015								
2014								
2013								
2012								
2011								
2010								
2009								
2008								
2007								
2006								
2005								
2004								
2003								
2002								
2001								
2000								
1999								
Prior								
TOTAL								

2026 POWER PLANT PROPERTY STATEMENT

SECTION 13 — SCHEDULE OF BUILDINGS, FIXTURES, LAND, AND LAND IMPROVEMENTS								
CAL YR ACQ	A. NONPRODUCTION BUILDINGS		B. FIXTURES		C. LAND IMPROVEMENTS		D. LAND ACQUISITIONS	
	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
2025								
2024								
2023								
2022								
2021								
2020								
2019								
2018								
2017								
2016								
2015								
2014								
2013								
2012								
2011								
2010								
2009								
2008								
2007								
2006								
2005								
2004								
2003								
2002								
2001								
2000								
1999								
Prior								
TOTAL								

2026 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								

INSTRUCTIONS

GENERAL INFORMATION

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-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.

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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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 2026

(Declaration of costs and other related
property information as of 12:01 A.M.,
January 1, 2026)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 1, 2026.

NAME AND MAILING ADDRESS

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

LOCATION OF THE PROPERTY
(file a separate statement for each location)

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

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

1. Supplies	(from Schedule A)
2. Animals	(from Schedule B)
3. Fixed machinery and equipment	(from Schedule C)
4. Movable and mobile equipment (self-propelled and related implements)	(from Schedule D)
5. Office furniture and equipment	(from Schedule E)
6. Equipment out on lease, rent, or conditional sale to others	(attach schedule)
7. Construction in progress (CIP)	(attach schedule)
8. Other	

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, 2025, through December 31, 2025

(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: No. currently licensed

No. not currently licensed

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)

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

- | | | |
|------------------------------------|--|---------------------|
| 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

YEAR
OF
ACQ.

YEAR
OF
MFG.

DESCRIPTION
AND
LEASE OR
IDENTIFICATION
NO.

COST TO
PURCHASE
NEW

ANNUAL
RENT

**ASSESSOR'S
USE ONLY**

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, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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, 2026.

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 8 for Declaration by
Assessee instructions.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

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 equipment. Do not include items that were traded, retired, transferred, sold, or junked and removed physically from the premises (<i>attach additional schedule if necessary</i>).	YEAR OF ACQUISITION	ORIGINAL INSTALLED COST		
ENTER ON PART II, LINE 5	TOTAL COST			

[illegible]

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 AND MOBILE EQUIPMENT (self-propelled and related implements)

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, 2025 and December 31, 2025. 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, 2025 and December 31, 2025. **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 AND MOBILE EQUIPMENT (self-propelled and related implements)

Report movable equipment, such as: 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, saddles, bridles, etc.

Report mobile equipment, such as: implements of husbandry items, including but not limited to, tractors, harvesters, plows, shakers, backhoes, forklifts, crawler loaders, vehicle mounted portable wind machines, and related implements; and any other type of self-propelled or towed equipment that is not subject to DMV registration and licensing for highway use. For a comprehensive explanation of “Implements of Husbandry” see [California Vehicle Code Division 16, Chapter 1, sections 36000 - 36017](#).

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.

20__ HORSE PROPERTY STATEMENT
(other than Racehorses)

(Declaration of costs and other related
property information as of 12:01 A.M.,
January 1, 20__)

FILE RETURN BY APRIL 1, 20__

Carefully read and follow the accompanying instructions.

(File a separate statement for each location.)

NAME	ASSESSOR'S PARCEL NUMBER
D.B.A. (ranch name)	
RANCH ADDRESS	
MAILING ADDRESS	E-MAIL ADDRESS

Note: All horses held for sale, rent, or farm use and pets are exempt. Report only those horses not exempt. (See instructions)

A NAME AND REGISTRATION NUMBER	B AGE	C COLOR	D SEX	E BREED	F DATE OF AR- RIVAL	G EARNINGS		H IF OWNED: Name of sire and dam, permanent domicile, condition, purchase date and price, etc. IF BOARDED: Name and address of owner. (see Column H instructions.)	ASSESSOR'S USE ONLY
						AMOUNT	SOURCE		

DECLARATION BY ASSESSEE			TOTAL FULL VALUE	
OWNERSHIP TYPE (4)	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.			
Proprietorship <input type="checkbox"/>	I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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 ____.			
Partnership <input type="checkbox"/>			PERSONAL PROPERTY	
Corporation <input type="checkbox"/>			FIXTURES	
Other <input type="checkbox"/>			OTHER IMPROVEMENTS	
			LAND	
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE		
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE	PROCESSING DATA	
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER	APPRAISED	
PREPARER'S NAME AND ADDRESS (typed or printed)		TELEPHONE NUMBER ()	REVIEWED	
		TITLE	POSTED TO:	
			TAX AREA CODE:	
			BUSINESS CODE:	

*Agent: see page P4 for Declaration by Assessee instructions.

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-K.

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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Column A. List horses which were owned by you at 12:01 a.m. on January 1, whether on your premises or not. Then list all such horses on your premises, under your control, or in your possession at 12:01 a.m. on the first day of January that belong to others. Show their names and registration numbers, if any. If unnamed, so state. Exclude "racehorses," "pets" and horses qualifying for the "business inventory exemption," as defined below.

A racehorse is a live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein parimutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. Racehorse does not mean or include any horse over three years old, or over four years old in the case of an Arabian horse, that has not participated in a horse race contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to produce racehorses during the two previous calendar years. Racehorses are to be reported on form BOE-571-J, Annual Racehorse Tax Return, or on form BOE-571-J-1, Annual Report of Boarded Racehorses, which may be obtained from the Assessor (Revenue and Taxation Code, section 5703).

Pets means any animal held for noncommercial purposes and not as an investment. A show animal that is awarded ribbons or cups would not be considered as held in connection with a trade, profession, or business. However, when the animal's proficiency gains monetary or other awards of substantial value, or when the animal is used in the production of offspring that are sold or exchanged for items of substantial value, it is no longer considered a pet. (Rule No. 134, California Code of Regulations)

Horses eligible for the business inventory exemption include all horses held primarily for sale or lease in the ordinary course of business and horses employed in the raising of crops or in the feeding, breeding, and management of livestock. (Rule No. 133, California Code of Regulations)

Column B. State the age of the horse.

Column C. Show the horse's color by abbreviation as follows: chestnut (ch.), brown (br.), black (blk.), bay (b.), roan (ro.), gray (gr.), pinto (p.), palomino (pal.), etc.

Column D. Show sex by entering the applicable abbreviation: S for stallion (male horse used for breeding purposes); B for broodmare (female horse used for reproduction); H for horse (mature male horse that is not used for breeding); M for mare (mature female horse not used for reproduction); C for colt (male horse under 4 years of age, or under five years old in the case of an Arabian horse, and not used for breeding); F for filly (female horse under 4 years of age and not used for reproduction); G for gelding (a castrated male horse); R for ridgeling (an imperfectly castrated male horse).

Column E. Show the breed by abbreviation as follows: Thoroughbreds (T.B.), Appaloosa (App.), Arabian (Ar.), Quarter (Q.H.), Standardbred (Std. B.), other (explain).

Column F. Show date of arrival for all boarded horses, except racehorses and pets.

Column G. Show the name and address of each owner of boarded registered, show, work, and pleasure horses. If owned by a syndicate, give syndicate name and name and address of syndicate manager. If the horses are owned by you, list all of the following information.

- a. Gross amount of money earned since January 1st of prior year.
- b. Show the source of the income, such as breeding, showing, etc.

Column H. List the following information in the order in which asked:

- List the sire's name first and then the dam's name.
- Show the permanent domicile of the horse, and, if out of California, give location on January 1st.
- Describe the horse's physical condition at 12:01 a.m. on January 1st., i.e., sound, unsound. Also indicate if in light or heavy training.
- Broodmares: State if barren or in foal. If in foal, show name of stallion.
- Stallions: Show current stud fee, number of mares contracted for this calendar year, number of mares contracted last year and number of conceptions last year.
- If horse was purchased since January 1st of last year, show date purchased and cost. Cost includes purchase price, transportation costs, sales tax, import duty, and broker's fees, if any.

If you need additional space, continue on the next line.

Column I. Equipment and Feed.

Equipment: Enter the total original installed cost before allowance for depreciation for each year of acquisition. Include freight-in, excise taxes, sales or use taxes, and installation costs. Include fully depreciated equipment but do not include items that were traded, retired, transferred, sold or junked and removed physically from the premises. If equipment is located elsewhere in the county, attach a similar schedule and identify the location. All equipment at this location, except licensed vehicles, must be reported on this Property Statement.

Feed: Report only feed that will be consumed by your animals reported here plus your pets and racehorses.

Horses temporarily removed from the premises may be assessed to you at this location.

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.

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026)

FILE RETURN BY APRIL 1, 2026

LOCATION OF THE BUSINESS PROPERTY
STREET
CITY

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

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): _____

- (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.

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.	

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

Lessor's name	
Mailing address	
Lessor's name	
Mailing address	

Year of Acq.	Year of Mfr.	Description and Lease or Identification Number	Cost to Purchase New	Annual Rent

Proprietorship ☐

Partnership ☐

Corporation ☐

Other ☐

Retail ☐

Wholesale ☐

Manufacturer ☐

Service/Professional ☐

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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, 2026.

DATE

TITLE

PREPARER'S NAME AND ADDRESS (typed or printed)

TELEPHONE NUMBER	()
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	TITLE

Declaration by Assessee instructions. **THIS STATEMENT SUBJECT TO AUDIT**
INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH THE STATE BOARD OF EQUALIZATION

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 16, 30, 31, and 43 "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		
09	2025												2025				
10	2024												2024				
11	2023												2023				
12	2022												2022				
13	2021												2021				
14	2020												2020				
15	2019												2019				
16	2018												Prior				
17	2017												Total				
18	2016												Calendar Year of Acq.	5a. PERSONAL COMPUTERS			
19	2015													COST	ASSESSOR'S USE ONLY		
20	2014																
21	2013												2025				
22	2012												2024				
23	2011												2023				
24	2010												2022				
25	2009												2021				
26	2008												2020				
27	2007												2019				
28	2006												2018				
29	2005												2017				
30	2004												Prior				
31	Prior												Total				
32	Total													5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES			
33	Add TOTALS on lines 17, 31, 32, 44 and any additional schedules. ENTER HERE AND ON PART II, LINE 2												Calendar Year of Acq.	COST		ASSESSOR'S USE ONLY	
34	ASSESSOR'S USE ONLY													2025			
35	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP. RCLND	PERS. PROP. ADJUSTMENT	PERS. PROP. FULL VALUE	2024									
36	Machinery & equipment	1						2023									
37	Office furniture & equipment	2						2022									
38	Tools, molds, dies & jigs	4						2021									
39	Personal Computers	5a						2020									
40	LAN and Mainframe	5b						2019									
41								2018									
42	Other equipment	3						2017									
43	Schedule B — Fixtures	—						Prior									
44	TOTALS							Total									

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 California Department of Tax and Fee Administration, the use tax may be reported and paid on your California State Income Tax Return or directly to the California Department of Tax and Fee Administration using the pay use tax for one-time purchase option available online. Obtain additional use tax information by calling the California Department of Tax and Fee Administration's Customer Service Center at 1-800-400-7115 (TTY:711) or from the website - www.cdtfa.ca.gov.

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 33 (*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 69 (*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 09-44. 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 16, 30, 31 and 43. 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 16, 30, 31 and 43.

LINE 33. Add totals on lines 17, Column 4; line 31, Column 5a; line 32, Columns 1, 2, 3; line 44, 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 45-69. 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, 2025 through December 31, 2025, 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 67. If you have items reportable in Schedule B which were acquired in 1998 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 67.

LINE 69. Add totals on line 68 and any additional schedules. Enter the same figure on PART II, line 4 that you entered in the box.

LINE 70. 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.

20__ MISCELLANEOUS PROPERTY STATEMENT

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 20__)

FILE RETURN BY APRIL 1, 20__

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

2. LOCATION OF THE PROPERTY:
(File a separate statement for each location)
Street Address _____
City _____

3. 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

4. LOCAL PHONE NUMBER () _____
E-Mail Address _____

VETERANS:
Are you filing a claim for veterans' exemption?
☐ Yes ☐ No
If yes, a separate "Claim for Veterans' Exemption" form must be filed with Assessor on or before February 15.

Tangible property owned, claimed, possessed, controlled, or managed by you at this location at 12:01 a.m., January 1 of the year being reported.
Inventories are exempt from taxation and should not be reported for 1980 and future years. Do not report property eligible for this exemption.

DESCRIPTION OF PROPERTY	DATE AC- QUIRED	COST	REMARKS	ASSESSOR'S USE ONLY
5. SUPPLIES	X X X X			
6. EQUIPMENT	X X X X	X X X X		
a. Total cost of all equipment held on January 1, last year	X X X X			
b. Equipment acquired since January 1, last year	X X X X	X X X X		
c. Equipment disposed of since January 1, last year	X X X X	X X X X		
d. Total cost of all equipment held on January 1, this year	X X X X			
7. OTHER (describe)				
8. BUILDINGS OR LEASEHOLD IMPROVEMENTS: (describe additions and retirements in detail)	MONTH & YEAR			

INSTRUCTIONS:	TOTAL FULL VALUE	
Line 5. Enter the cost of your supplies.		
Line 6. List individually items acquired or disposed of since January 1 of last year. Additional sheets may be attached. The figure to be entered on line d may be computed by adding the figures for lines a and b and subtracting the figure for line c.		
Line 7. Enter the date acquired, cost, and description of any other personal property at this location. Additional sheets may be attached.	PERSONAL PROPERTY	
Line 8. Describe in detail and show the cost of all additions and retirements to your buildings, or to your leasehold improvements to the buildings of your landlord during the year being reported. Do not repeat items that were included in line 6.	FIXTURES (IMPROVEMENTS)	

DECLARATION BY ASSESSEE			PROCESSING DATA		
OWNERSHIP TYPE (4)	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.		OPERATION	BY	DATE
Proprietorship <input type="checkbox"/>	I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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__.		ANALYZED	_____	_____
Partnership <input type="checkbox"/>			COMPUTED	_____	_____
Corporation <input type="checkbox"/>			APPRAISED	_____	_____
Other _____ <input type="checkbox"/>			REVIEWED	_____	_____
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶			POSTED TO:	_____	_____
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)			TAX AREA CODE:	_____	_____
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)			BUS. CODE:	_____	_____
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER ()	TITLE			

* Agent: See P2 for Declaration by Assessee Instructions.

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-M.

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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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.

PIPELINE PROPERTY
STATEMENT FOR 20__

(Declaration of costs and other
related property information as
of 12:01 A.M., January 1, 20__)

FILE RETURN BY APRIL 1, 20__

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

RETURN THIS ORIGINAL. COPIES WILL NOT BE ACCEPTED.

CONTACT INFORMATION

NAME:

TITLE:

TELEPHONE NUMBER:

FAX NUMBER:

E-MAIL ADDRESS

	A	B	C	D	E	F	G	H
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABAN- DONED	DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST
				PRODUCT	ASSESSOR'S USE ONLY		BOOKED	
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
							NUMBER OF SHEETS AT- TACHED	
DECLARATION BY ASSESSEE								
OWNERSHIP TYPE (☑)		Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.						
Proprietorship <input type="checkbox"/>		I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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__.						
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* (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 3 for Declaration by Assessee instructions. THIS STATEMENT SUBJECT TO AUDIT

PIPELINE PROPERTY STATEMENT

NAME

	A	B	C	D	E	F	G	H
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABAN- DONED	DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST
				PRODUCT	ASSESSOR'S USE ONLY		BOOKED	
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
							SHEET NUMBER	

INSTRUCTIONS FOR PIPELINE PROPERTY STATEMENT

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-P.

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.
--	---	---

Verify or provide your name and mailing address on the front of the property statement. Also provide the name, title, telephone number, and fax number of the person to contact regarding this property statement.

The property statement must be executed (signed) in accordance with Rule 172, Title 18, California Code of Regulations and submitted to Assessor.

On the back of the property statement is a continuation sheet that is intended to be copied as needed. In lieu of filling out the continuation sheets manually, you may attach the information in another format, such as computer-prepared listings, provided that the attachments are in a format as specified by the Assessor. If the Assessor has provided a listing of segments, use the continuation sheet for reporting newly acquired segments, previously unreported segments, or segments not shown in detail listing.

Report all pipelines situated in this county that you owned, claimed, possessed, controlled, or managed on the tax lien date, except do not report pipelines assessed by the Board of Equalization or pipelines assessed with another property such as an oil lease. The property statement will be rejected if segment information is not provided as requested in these instructions or if the property statement is captioned "No Change," "Change Only Listing," "Same as Last Year," or similar wording.

List segments in file/parcel number and segment name order. List new segments (pipelines acquired or constructed since the previous lien date, including construction in progress) separately for both manually- and computer-prepared listings. Provide maps for all new segments.

It is acceptable to report an average basis and booked amounts for segments having the same name, diameter and similar characteristics. It is not expected or required that you report the exact amount for each and every segment. Please use prudent reasonable judgment in allocating accounting costs and property tax basis.

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.

EXAMPLE AND EXPLANATION OF INFORMATION REQUIRED IN EACH COLUMN

Example

	A	B	C	D	E	F	G	H
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE	DESIGNATION, NAME, OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
	ASSESSOR'S USE ONLY	OR TAXPAYER'S DATE SOLD OR ABANDONED		CONSTRUCTION	UTILITY	LENGTH - FT	ACT/EST	ACT/EST
				PRODUCT	ASSESSOR'S USE ONLY		BOOKED	BOOKED
SEGMENT	25-1234567-123		PL1 - PL2	B	0	6.83	03/01/1975	41020
			761477A	W	55	4102	B	B
			NEAR HWY 55	C			07/01/1948	5100

Explanation

COLUMN	ITEM	DESCRIPTION
A	File/Parcel Number	Assessor's file or parcel number. Enter "NEW" for newly acquired segments not reported previously.
	Assessor's Use Only	Leave this item (cell) blank.
B	Assessed Value or Date Sold or Abandoned	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date (e.g., A-5/15/95).
C	Assessed Value or Date Sold or Abandoned	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date (e.g., A-5/15/95).
	Designation, Name, or Number	Enter the pipelines name, number, or other designation.
		This item is for your use, such as location coding, map referencing, accounting information, etc. Indicate the purpose of the item as in the example "Location."
		This item is for your use such as location coding, map referencing, accounting information, etc. Please indicate the purpose of the item as in the example "Remarks."
D	Place	Enter the code that best describes the installation of the pipeline segment: "B" - Buried, "S" - Surface, or "C" - Combined buried and surface.
	Construction	Enter one of the following status codes: "B" - Bare iron or steel (no outer coating) "C" - Concrete or clay "I" - Thermal insulated iron or steel "P" - Plastic, e.g., PVC "W" - Wrapped or coated iron or steel "O" - Other material used
	Product	Enter one of the following status codes: "C" - Crude oil and unrefined natural gasoline "N" - Natural gas "R" - Refined products "W" - Water or waste water "O" - All other products or uses
E	Status	Enter one of the following status codes: "A" - Abandoned (never to be used again) during the past year "S" - Sold during the past year "O" - Operational with an average annual throughput (utilization) of three percent (3%) or more. "I" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - fully unusable. "W" - Work or construction in progress.
	Utility	Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.
	Assessor's Use Only	Leave item (cell) blank.
F	Diameter	Enter the pipeline diameter to the nearest two decimals.
	Length	Enter the length in feet to the nearest foot.
	Assessor's Use Only	Leave item (cell) blank.
G	Acquired	Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base year, actual acquisition date, or an alternate date set by the Assessor.
	Act/Est	Enter one of the following codes relating to the acquired date: "A" - Actual date of acquisition. "E" - The date is your best guess, probably due to lack of records. "Y" - The acquisition year is actual, but the month and day are estimated. "B" - Base year as set by the Assessor.
	Booked	Enter the date when the pipeline was first reflected in your accounting records. Leave this blank if not in your books.

COLUMN	ITEM	DESCRIPTION
H	Basis	Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic protection, excavating and trenching, testing, and other charges and expenses needed to place the pipeline into service. For acquisition involving exchanges, transfers, and non-cash events between related or unrelated companies or people, the basis is the full market value at time of the event regardless of the book value or income tax basis. Gifts and other non-cash grants to the seller must be converted to cash equivalent and added to the purchase price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of-way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records included the pipeline and the right-of-way as a single pipeline amount.
	Act/Est	Enter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - The basis is your best guess, probably due to lack of records. "B" - Base year as set by the Assessor.
	Booked	Enter the actual amount booked in your accounting records.

**RIGHT OF WAY PROPERTY
STATEMENT FOR 20__**Declaration of costs and other related property
information as of 12:01 A.M., January 1, 20__)**FILE RETURN BY APRIL 1, 20__**

NAME AND MAILING ADDRESS

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

RETURN THIS ORIGINAL. COPIES WILL NOT BE ACCEPTED.

CONTACT INFORMATION:

NAME

TITLE

TELEPHONE NO.

FAX NO.

E-MAIL ADDRESS

	A	B	C	D	E	F	G
SEGMENT	FILE/PARCEL NO.	ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NO.	TYPE	WIDTH-FT		BASIS
	ASSESSOR'S USE ONLY			STATUS	LENGTH		ACT/EST
				LINE	CLASS	OWN	BOOKED
SEGMENT							
SEGMENT							
SEGMENT							
SEGMENT							

DECLARATION BY ASSESSEE

NO. OF CONTINUATION SHEETS ATTACHED

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, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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__.

OWNERSHIP TYPE (3)	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 3 for Declaration by Assessee instructions.

THIS STATEMENT SUBJECT TO AUDIT

	A	B	C	D	E		F	G
SEGMENT	FILE/PARCEL NO.	ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NO.	TYPE	WIDTH-FT		ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			STATUS	LENGTH		ACT/EST	ACT/EST
				LINE	CLASS	OWN	BOOKED	BOOKED
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
							CONTINUATION SHEET NO.	

INSTRUCTIONS FOR RIGHT-OF-WAY PROPERTY STATEMENT

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-RW.

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.
--	---	---

Verify or provide your name and mailing address on the front of the property statement. Also provide the name, title, telephone number, and fax number of the person to contact regarding this property statement.

Report all rights-of-way situated in this county that you owned, claimed, possessed, controlled, or managed on the tax lien date, except do not report rights-of-way assessed by the California State Board of Equalization or rights-of-way assessed with another property such as an oil lease. The property statement will be rejected if segment information is not provided as requested in these instructions or if the property statement is captioned "No Change," "Change Only Listing," "Same as Last Year," or similar wording.

List segments in file/parcel number and segment name order. List new segments separately for both manually- and computer-prepared listings. Provide maps for all rights-of-way acquired since the previous lien date.

Column E – Width. It is acceptable to report an average width for rights-of-way having similar characteristics. You may also provide your "best reasonable guess." If the width is unknown or undefined, report the width as "1" (foot).

Column E – Length. It is acceptable to report an average amount per length for rights-of-way having similar characteristics. It is not expected or required that you report the exact amount for each and every length. Please use prudent reasonable judgment in allocating accounting costs and property tax basis.

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.

EXAMPLE AND EXPLANATION OF INFORMATION REQUIRED IN EACH COLUMN

Example

	A	B	C	D	E	F	G
SEGMENT	FILE/PARCEL NO.	ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NO.	TYPE	WIDTH-FT		ACQUIRED
	ASSESSOR'S USE ONLY			STATUS	LENGTH		ACT/EST
				LINE	CLASS	OWN	BOOKED
SEGMENT	25-1234567-123		PL1 - PL2	A	25		03/01/1975
			761477A	O	8356		B
			NEAR HWY 55	1	3	D	07/01/1948

Explanation

COLUMN	ITEM		DESCRIPTION
A	File/Parcel No.		Assessor's file or parcel number. Enter "NEW" for newly acquired segments not reported previously.
	Assessor's Use Only		Leave this item (cell) blank.
B	Assessed Value or Date Sold or Abandoned		Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date (e.g., A-5/15/95).
C	Designation, Name, or No.		Enter the right-of-way name, number, or other designation.
			This item is for your use, such as location coding, map reference, accounting information, etc. Indicate the purpose of the item (see example "Location").
			This item is for your use, such as location coding, map reference, accounting information, etc. Indicate the purpose of the item (see example "Remarks").
D	Type		Enter "A" for intercounty or "B" for intracounty. An intercounty right-of-way starts in one county and ends in another.
	Status		Enter one of the following status codes: "A" - Abandoned during the past year. "S" - Sold during the past year. "I" - Idle in which no pipelines exist. "O" - Operational in which one pipeline exists.
	Lines		Enter the number of pipelines within the right-of-way excluding pipelines belonging to others.
E	Width-Ft		Enter the right-of-way width in feet using whole numbers. An average width may be entered for rights-of-way having similar characteristics. A "best guess" is acceptable. If width is unknown or undefined, enter 1.
	Length		Enter the right-of-way length in feet using whole numbers (no decimal).
	Class	Ownership	Enter one of the following land classification codes (contact the Assessor for the definitions and use of these codes): "1" through "5" - The Assessor uses a predetermined value per mile based on type and location of the right-of-way; for example, a class code of "1" may be used for rights-of-way going through a large city. "N" - Not valued; for example, no pipelines exist because current environmental laws preclude construction. "A" - The Assessor is using an acquisition date and cost different from those associated with class codes "1" through "5." Enter one of the following ownership codes: "D" - The surface, non-government land owner and the right-of-way owner are different. "P" - The surface owner is a government entity. "S" - The surface, non-government land owner and the right-of-way owner are the same.

COLUMN	ITEM		DESCRIPTION
F	Acquired		Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base year, actual acquisition date, or an alternate date set by the Assessor.
	Act/Est		Enter one of the following codes relating to the acquired date: "A" - Actual date of acquisition. "E" - Actual date is unknown, the date provided is your best guess. "Y" - The acquisition year is actual, but the month and day are estimated. "B" - Base year as set by the Assessor, or the date associated with class code "1" through "5."
	Booked		Enter the date when the right-of-way was first reflected in your accounting records. Leave this blank if not in your books.
G	Basis		Enter the property tax basis. The amount to report is the full purchase price including survey fees, legal charges, and other acquisition expenses, whether or not the expenses are capitalized for income tax or financial reporting purposes. Gifts and other non-cash grants to the seller must be converted to cash equivalent and added to the purchase price. If the Assessor uses a land classification value code other than "A," the basis will be changed to reflect the value associated with that class code.
	Act/Est		Enter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - Actual cost is unknown, the basis reported is your best guess. "B" - Basis as set by the Assessor, or the basis associated with class code "1" through "5".
	Booked		Enter the actual amount booked in your accounting records.

**BUSINESS PROPERTY
STATEMENT FOR 2026**

(Declaration of costs and other related
property information as of 12:01 A.M.,
January 1, 2026)

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 1, 2026

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, 2025, through December 31, 2025:
- (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)

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

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	4. Vending equipment					
2. Lease-purchase option equipment	5. Other businesses					
3. Capitalized leased equipment	6. Government-owned property					
Tax Obligation: A. Lessor B. Lessee						
Lessor's name						
Mailing address						
Lessor's name						
Mailing address						

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (☑)	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties. <i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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, 2026.</i>		
Proprietorship <input type="checkbox"/>	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
Partnership <input type="checkbox"/>	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
Corporation <input type="checkbox"/>	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NO.
Other <input type="checkbox"/>	PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NO. ()	TITLE
BUSINESS DESCRIPTION (☑)			
Retail <input type="checkbox"/>			
Wholesale <input type="checkbox"/>			
Manufacturer <input type="checkbox"/>			
Service/Professional <input type="checkbox"/>			

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

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

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.

L I N E N O	Calendar Year of Acq.	1 MACHINERY AND EQUIPMENT			2 OFFICE FURNITURE AND EQUIPMENT			3 STRUCTURE ITEMS ONLY <i>(see instructions)</i>			4 FIXTURE ITEMS ONLY <i>(see instructions)</i>			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		
8	2025												2025					
9	2024												2024					
10	2023												2023					
11	2022												2022					
12	2021												2021					
13	2020												2020					
14	2019												2019					
15	2018												2018					
16	2017												2017					
17	2016												Prior					
18	2015												Total					
19	2014												Calendar Year of Acq.	5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES				
20	2013													COST	ASSESSOR'S USE ONLY			
21	2012																	
22	2011												2025					
23	2010												2024					
24	2009												2023					
25	2008												2022					
26	2007												2021					
27	2003												2020					
28	2002												2019					
29	2001												2018					
30	Prior												2017					
31	Total												Prior					
32A	ADD TOTALS ON LINE 31, COLS. 1 & 2 AND LINES 18 AND 32C OF COL. 5.							32B	ADD TOTALS ON LINE 31, COLS. 3 & 4. ENTER HERE AND ON PART II, LINE 4.					32C	Total			

If you had any additions or disposals of equipment reported in Column 3, Structure Items, during the period January 1, 2025 through December 31, 2025, 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					
THIS STATEMENT SUBJECT TO AUDIT					

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 32A (*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 32B (*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 8-30 OF COLUMNS 1 & 2, AND LINES 8-17 AND 22-31 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 30 OF COLUMNS 1 & 2 AND LINES 17 AND 31 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 32A, ADD SUM OF TOTALS IN COLUMNS 1 & 2 LINE 31 AND COLUMN 5 LINES 18 AND 32C.

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, 2025 and December 31, 2025. 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 32B, ADD SUM OF TOTALS IN LINE 31, 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.

**SHORT TERM RENTAL PROPERTY
STATEMENT FOR 2026**(Declaration of costs and other related property information
as of 12:01 A.M., January 1, 2026)**FILE RETURN BY APRIL 1, 2026**

1. NAME AND MAILING ADDRESS

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

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ASSESSOR'S USE ONLY

ACCOUNT NUMBER

BAN

ASSESSOR'S PARCEL/ID NUMBER

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

PART 1: GENERAL INFORMATION				2. LOCATION OF THE PROPERTY (street, city)	
Local Telephone Number ()		Fax Number ()		When did you start business at this location? DATE:	
Email Address					
Enter location of general ledger and all related accounting records (include zip code):					
STREET	CITY	STATE	ZIP	ASSESSOR'S USE ONLY	
PART 2: DECLARATION OF PROPERTY BELONGING TO OTHERS					
3. Do you own the personal property (i.e., household furniture and personal effects) located at your short term rental property location? Yes <input type="checkbox"/> No					
If NO, list below NAME AND ADDRESS OF OWNER AND DESCRIPTION OF SUCH PROPERTY					
PART 3: DECLARATION OF PERSONAL PROPERTY BELONGING TO YOU (use Schedule A on page 2 to complete totals below)					
4. Supplies Enter cost estimate of supplies on hand available to rental guests					
\$					
5. Furniture & Belongings Enter total costs from page 2					
\$					
6. Kitchen Appliances Enter total costs from page 2					
\$					
7. Other Equipment Enter total costs from page 2					
\$					
GRAND TOTAL PERSONAL PROPERTY					
\$					

OWNERSHIP TYPE (☒)

- ☐ Homeowner
☐ 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, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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, 2026.

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

THIS STATEMENT SUBJECT TO AUDIT
INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH THE STATE BOARD OF EQUALIZATION

SCHEDULE A – COST DETAIL: FURNITURE & EQUIPMENT**Table to itemize belongings**

Section 1(a) of article XIII of the California Constitution provides that all property is taxable unless otherwise exempted. Therefore, all home furnishings that are used in a short-term rental property – including dishware, sofas, mattresses, and bedding – are subject to personal property taxes.

One by one, please list EACH ITEM per room contained in the short-term rental property and estimate cost and year that items were acquired.

Year acquired	Bedroom #1 <i>furniture & belongings</i>	Original cost	Year acquired	Living area <i>furniture & belongings</i>	Original cost	Year acquired	Kitchen appliances (Do not include built-in appliances)	Original cost
	Mattress			Sofa			Dishwasher	
	Box Spring			Chairs			Refrigerator	
	Bedframe/headboard			Rug			Stove	
	Pillows and bedding			TV			Microwave	
	Duvet cover/blanket			Table			Toaster	
	Bureau/chest of drawers			Storage chest of drawers			Coffee maker	
	Nightstand/bedside table			Table lamp			Blender	
	Rug			Floor lamp			Ice maker	
	Mirror			Mirror			Other	
	Table lamp			Artwork: painting/picture				
	Floor lamp			Clocks				
	Artwork: painting/picture			Internet modem/router				
	TV			Gaming console(s)/DVD				
	Other			Wi-Fi/networking devices				
				Other				
1.	Total		4.	Total		7.	Total	
Year acquired	Bedroom #2 <i>furniture & belongings</i>	Original cost	Year acquired	Dining & Kitchen <i>furniture & belongings</i>	Original cost	Year acquired	Other equipment	Original cost
	Mattress			Dishware			Clothes washer	
	Box Spring			Flatware			Clothes dryer	
	Bedframe/headboard			Pots and pans			Vacuum cleaner	
	Pillows and bedding			Knives/cooking utensils			Computer(s)	
	Duvet cover/blanket			Table			Bike(s)	
	Bureau/chest of drawers			Chairs			Sports equipment	
	Nightstand/bedside table			Rug			Portable BBQs	
	Rug			Table lamp			Security system(s)	
	Mirror			Floor lamp			Outdoor playground	
	Table lamp			Mirror			Patio furniture	
	Floor lamp			Artwork: painting/picture			Gazebo	
	Artwork: painting/picture			Clocks			Portable hot tub	
	TV			Telephones			Pool equipment	
	Other			Other			Electric vehicle charger(s)	
							Portable heater(s)/air conditioner(s)	
							Rollaway beds	
							Other	
2.	Total		5.	Total		8.	Total	
Year acquired	Bedroom #3 <i>furniture & belongings</i>	Original cost	Year acquired	Bathroom <i>furniture & belongings</i>	Original cost	<p>Add up TOTAL COSTS for FURNITURE & BELONGINGS as listed in both the left and center columns and carry forward the total sum to the front page, line 5.</p> <p>Add up TOTAL COSTS for APPLIANCES as listed in the upper right column and carry forward the total sum to the front page, line 6.</p> <p>Add up TOTAL COSTS for EQUIPMENT as listed in the mid right column and carry forward the total sum to the front page, line 7.</p> <p>Please attach additional schedules if there are more bedrooms or other rooms not indicated.</p>		
	Mattress			Bath towels				
	Box Spring			Hand towels				
	Bedframe/headboard			Bath mat(s) and rug(s)				
	Pillows and bedding			Blow dryer				
	Duvet cover/blanket			Other				
	Bureau/chest of drawers							
	Nightstand/bedside table							
	Rug							
	Mirror							
	Table lamp							
	Floor lamp							
	Artwork: painting/picture							
	TV							
	Other							
3.	Total		6.	Total				

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-STR.

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.

Part I: GENERAL INFORMATION

LOCATION OF RECORDS — 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.

LOCATION OF THE PROPERTY. Enter the complete street address. Forms for additional rental locations will be furnished upon request.

Part II: 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 along with a description of the leased property. If it is leased furniture or appliances, your agreement may indicate 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 PROPERTY.** Report the name and address of owner and a description of the leased property; do not include in Schedule A (see No. 3, below).
2. **LEASE-PURCHASE OPTION PROPERTY.** Report here all furniture and appliances acquired on lease-purchase option on which the **final payment remains to be made**. Report the name and address of owner and a description of the leased property. **If final payment has been made**, report full cost in Schedule A (see No. 3, below).
3. **CAPITALIZED LEASED PROPERTY.** Report here all leased furniture and appliances that have been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Report the name and address of owner and a description of the leased property. **Do not** include in Schedule A unless final payment has been made.

Report conditional sales contracts that are not leases on Schedule A.

Part III: DECLARATION OF PERSONAL 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.

LINE 4. SUPPLIES. Report supplies on hand, such as stationery and office supplies, utensils and dishware, cleaning supplies, napkins and paper towels, etc., at their current replacement costs.

LINE 5. FURNITURE AND BELONGINGS, APPLIANCES, AND OTHER EQUIPMENT. Enter sum of total costs from Schedule A for furniture and belongings, lines 1-6. (*see instructions for Schedule A: furniture and belongings*).

LINE 6. KITCHEN APPLIANCES. Enter sum of total costs from Schedule A for kitchen appliances, line 7. (*see instructions for Schedule A: kitchen appliances*).

LINE 7. OTHER EQUIPMENT. Enter sum of total costs from Schedule A for other equipment, line 8. Describe and report the cost of tangible property not reported elsewhere on this form.

SCHEDULE A — COST DETAIL: FURNITURE AND EQUIPMENT

Do not include property already reported in Part II.

Enter in the appropriate column the cost of your furniture and belongings, appliances, and other 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 II). 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 furniture, appliances, or equipment. Exclude the cost of furniture, kitchen appliances, and equipment actually removed from the site. The cost of furniture, kitchen appliances, and equipment retired but not removed from the site must be reported.

Furniture and Belongings include, but are not limited to: Mattresses, Box Springs, Bedframes/Headboards, Pillows and Bedding, Duvet Covers/Blankets, Bureaus/Chest of Drawers/Dressers, Nightstands/Bedside Tables, Rugs, Mirrors, Table Lamps, Floor Lamps, Artwork (Paintings, Pictures, etc.), Televisions, Sofas/Couches, Tables, Chairs, Storage Chests, Clocks, Internet Modems, Routers, Gaming Consoles, DVDs and DVD Players, Networking Devices, Dishware, Flatware, Pots and Pans, Knives/Cooking Utensils, Telephones, Bath Towels, Hand Towels, Bath Mat(s)/Rug(s), Blow Dryers, and any other similar furniture and belongings not reported elsewhere on this form and located and used in the subject short-term rental property. **Do not** include installed carpeting or drapes as furniture; such items are considered part of the building.

Kitchen Appliances include, but are not limited to: Dishwashers, Refrigerators, Stoves, Ovens, Microwaves, Toasters, Coffee Makers, Blenders, Ice Makers, Waffle Makers, and any other similar kitchen appliances that are not built-in and located and used in the subject short-term rental property. **Do not** include built-in appliances.

Other Equipment includes, but is not limited to: Clothes Washers and Dryers, Vacuum Cleaners, Computers, Bicycles, Sports Equipment, Portable Barbecues, Security Systems, Outdoor Playgrounds, Patio Furniture, Gazebos, Portable Hot Tubs, Pool Equipment, Electric Vehicle (EV) Chargers, Portable Heaters, Portable Air Conditioners, Rollaway Beds, and any other similar equipment not reported elsewhere on this form and located and used in the subject short-term rental property.

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.

To report more acquisitions, 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 along with other reported costs.

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.

**WIND GENERATION PROPERTY
STATEMENT FOR 2026**(Declaration of costs and other related property
information as of 12:01 A.M., January 1, 2026)**FILE RETURN BY APRIL 1, 2026**RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.
FILE A SEPARATE STATEMENT FOR EACH LOCATION.**SECTION 1. Name and Mailing Address**

(Make necessary corrections to printed name mailing address)

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

Enter name and telephone number of authorized
person to contact at location of accounting records

Name

Phone Number ()

Fax Number ()

SECTION 3

		COST	ASSESSOR'S USE ONLY
A. SUPPLIES			IMP
			FIX
B. CONSTRUCTION IN PROGRESS (attach listing)	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 <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>	NOTE: THE FOLLOWING DECLARATION MUST BE COMPLETED AND SIGNED. IF YOU DO NOT DO SO, IT MAY RESULT IN PENALTIES. <i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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, 2026.</i>	
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 15 for Declaration by Assessee instructions.

THIS STATEMENT SUBJECT TO AUDIT

2026 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 YEARS 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>

2026 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)

2026 WIND GENERATION PROPERTY STATEMENT**SECTION 7 — SCHEDULE OF REVENUE AND PRODUCTION EXPENSES**

Account Description	Calendar Year	
	2025	
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.

2026 WIND GENERATION PROPERTY STATEMENT

SECTION 8 (1 OF 2) — SCHEDULE OF OPERATING CASH FLOW PROJECTIONS

Company Name					
	2025	2026	2027	2028	2029
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					
	2030	2031	2032	2033	2034
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

2026 WIND GENERATION PROPERTY STATEMENT

SECTION 8 (2 OF 2) — SCHEDULE OF OPERATING CASH FLOW PROJECTIONS

Company Name					
	2035	2036	2037	2038	2039
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					
	2040	2041	2042	2043	2044
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

2026 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
2025	Additions							
2025	Replacements							
2024	Historical Costs							
2024	Retirements							
2023	Historical Costs							
2023	Retirements							
2022	Historical Costs							
2022	Retirements							
2021	Historical Costs							
2021	Retirements							
2020	Historical Costs							
2020	Retirements							
2019	Historical Costs							
2019	Retirements							
2018	Historical Costs							
2018	Retirements							
2017	Historical Costs							
2017	Retirements							
2016	Historical Costs							
2016	Retirements							

2026 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
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							
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							

2026 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
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							
Prior								
Prior								

EXPLANATIONS:

CURRENT YEAR ADDITIONS

CURRENT YEAR REPLACEMENTS

2026 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
2025						
2024						
2023						
2022						
2021						
2020						
2019						
2018						
2017						
2016						
2015						
2014						
2013						
2012						
2011						
2010						
2009						
2008						
2007						
2006						
2005						
2004						
2003						
2002						
2001						
2000						
1999						
1998						
Prior						
TOTAL						

2026 WIND GENERATION PROPERTY STATEMENT

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

CAL YR ACQ	A. BUILDINGS		B. LAND IMPROVEMENTS		C. LAND & LAND DEVELOPMENT	
	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
2025						
2024						
2023						
2022						
2021						
2020						
2019						
2018						
2017						
2016						
2015						
2014						
2013						
2012						
2011						
2010						
2009						
2008						
2007						
2006						
2005						
2004						
2003						
2002						
2001						
2000						
1999						
Prior						
TOTAL						

2026 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 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-W.

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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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 charges 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.

OFFICIAL REQUIREMENT
A report submitted 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 1, 20 _____. 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.

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.

1. NAME AND MAILING ADDRESS *(make necessary corrections to the printed name and mailing address):*

┌

2. DESCRIPTION OF THE PROPERTY *(a separate report must be filed for each property):*

Field Name _____

Lease Name _____

└

3. PARCEL NUMBER: _____

Tax Rate Area _____

4. Well data: Type: <input type="checkbox"/> Dry steam <input type="checkbox"/> Water <input type="checkbox"/> Hot rock			ASSESSOR'S USE ONLY
	NUMBER	AVERAGE WELL DEPTH	
5. Producing wells flowing			
6. Producing wells pumping			
7. Shut-in wells capable of producing			
8. Idle wells incapable of producing			
a. With equipment			
b. Without equipment			
9. Injection wells			
10. Water supply: <input type="checkbox"/> Fresh <input type="checkbox"/> Salt			
11. Disposal wells			

FIELD OPERATING EXPENSES:*		ASSESSOR'S USE ONLY
12. Labor <i>(including employee benefits)</i>		
13. Materials and supplies <i>(expensed items only)</i>		
14. Well maintenance <i>(pulling, bailing, etc.)</i>		
15. Contract work and rentals		
16. Insurance		
17. Utilities		
18. Injection		
19. Transportation		
20. Waste water disposal		
21. Waste disposal (sludge)		
22. Overhead <i>(direct - field or district) (see instructions)</i>		
23. Other <i>(fully explain on attached sheet)</i>		
24.		
25.		
26.		
27.		
28.		
29. TOTAL FIELD OPERATING EXPENSES		

* Do not include depletion, depreciation, amortization, interest on loans, franchise and property taxes, state and federal income taxes, or royalty payments.

CAPITAL EXPENDITURES (during the calendar year being reported):							ASSESSOR'S USE ONLY
30. New wells							
WELL NUMBER	DATE BEGUN	DATE COMPLETED	TYPE*	DEPTH	FLOW CAPABILITY (Kg x 10 ⁶ /HR)	COST	
*P = Producing, I = Injection, D = Disposal						TOTAL NEW WELL COST	
31. Remedial well work							
WELL NUMBER	DATE COMPLETED		DEPTH		COST		
TOTAL REMEDIAL WELL WORK COST							
32. Abandonments							
WELL NUMBER	DATE ABANDONED	DEPTH	COST	SALVAGE VALUE			
TOTAL ABANDONMENT COST (net)							
33. Surface investment							
Pads — Roads							
Facilities							
TOTAL SURFACE INVESTMENT							
34. Other (fully explain on attached sheet)							
35. TOTAL CAPITAL EXPENDITURES							

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 expense data statement, *and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all property and those expenses 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____.*

OWNERSHIP TYPE (3)	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		
Proprietorship <input type="checkbox"/>			
Partnership <input type="checkbox"/>			
Corporation <input type="checkbox"/>			
Other <input type="checkbox"/>			

*Agent: See page P4 for Declaration by Assessee instructions.

INSTRUCTIONS FOR COMPLETING THE ANNUAL GEOTHERMAL OPERATING EXPENSE DATA REPORT

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form, fill in the year of the lien date for which this expense report is made.

LINE 1. DATE, NAME, MAILING ADDRESS AND PHONE NUMBER

a. NAME OF OPERATOR (person or corporation)

If the name is preprinted, check the spelling and correct any errors. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name, and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership or corporation.

c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1a. above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

d. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 2. DESCRIPTION OF THE PROPERTY

Report each lease, parcel or "operating unit" on a separate report form. *Operating unit* refers to the accumulated total of wells producing in concert to supply a designated energy generation system. Fill in field, lease name, and unit number.

Conform to Division of Oil and Gas classification in regard to name of field, unit or lease.

LINE 3. PARCEL NUMBER

Fill in the parcel number and tax rate area number, if known.

LINE 4. WELL DATA — Indicate type

LINES 5. and 6. Producing wells reported are those wells which actually contribute to normal unit production on a profitable basis. Indicate number producing and average well depth for the zone.

LINE 7. Indicate number of shut in wells capable of production.

LINE 8. Indicate number of idle wells incapable of production (a) with equipment intact, (b) without equipment intact.

LINE 9. Indicate number of injection wells and average depth.

LINE 10. Indicate number of water supply wells and check one of the boxes to indicate whether they are fresh or salt water wells.

LINE 11. Indicate number of disposal wells and their average depth.

LINES 12. FIELD OPERATING EXPENSE

thru 29. Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines. Overhead expense applies to direct field overhead, district overhead, or any other direct overhead expenses relating to this lease or unit operation.

LINES 30. CAPITAL EXPENDITURES

thru 35. Wells, remedial well work, abandonments and surface investment are those incurred during the calendar year being reported. Do not include items such as roads under new well cost, but report these separately on line 33.

Do not include depreciation, depletion, amortization, interest, federal and state income taxes, property taxes, royalty payments, and general office overhead.

DECLARATION BY ASSESSEE

The law requires that this expense data 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 an expense data statement and who is required to have written authorization to provide proof of authorization.

An expense data 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 expense data statements.

ANNUAL RACEHORSE TAX RETURN

PROPOSED

Read the instructions before completing this form

Person or
Corporation Name _____
DBA (Ranch or Stable Name) _____
Mailing Address _____
City and State _____ Zip Code _____
Make necessary corrections to the printed name and mailing address.
Local Phone Number _____ () _____

Type of Ownership: ☐ Proprietorship ☐ Partnership ☐ Syndicate ☐ Corporation
☐ Other _____
Name, address, and phone number (including area code) of authorized person to contact for an audit:

Zip Code _____ Phone No. () _____ Street address, city, state,
and zip code where the books and records are located: _____

☐ **CHECK THIS BOX IF YOU NO LONGER OWN A RACEHORSE** LIST ALL RACEHORSES OWNED AS OF 12:01 a.m. JANUARY 1, 20_____, AND DOMICILED IN THIS COUNTY

A NAME OF RACEHORSE (Include Stallions, Broodmares, Yearlings, and Horses in Training)	B REGISTRATION NO.	C AGE	D CLASSI- FICATION	E BREED	F DATE ACQUIRED	G DOMICILE		H EARNINGS DURING PREVIOUS CALENDAR YEAR		I ANNUAL TAX DUE (see Schedule A)	FOR COUNTY USE ONLY
						ADDRESS	SCHOOL DISTRICT OR TAX RATE AREA NO.	AMOUNT	SOURCE		
										\$	

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 return, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all racehorses and racehorse data required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this return at 12:01 a.m. on January 1, 20____.

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
EMAIL ADDRESS		

Are you filing an Annual Racehorse Tax Return for this period in any other California county?
☐ Yes ☐ No If yes, what counties? _____

If more lines are needed, attach a separate schedule. If you do not owe racehorse tax in this county, so indicate on the form, sign it, and return it to the tax collector.

Taxes Due	(1) Note: RACEHORSE TAXES ARE DUE AND PAYABLE AT 12:01 a.m. JANUARY 1	\$	
Penalties Added	(2) If the tax is paid after 5 p.m. on February 15, add 6 percent of the taxes due, as shown on line (1)	\$	
	(3) An additional 1 percent per month penalty accrues on any unpaid tax shown on line (1) on March 1 and the first day of each month thereafter	\$	
	(4) If the return is filed after 5 p.m. on February 15, add 10 percent of the taxes due shown on line (1)	\$	
	TOTAL TAXES AND PENALTIES DUE	\$	

INSTRUCTIONS FOR COMPLETING THE ANNUAL RACEHORSE TAX RETURN

This return pertains only to racehorses which come within the following definition:

Racehorse means each live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein parimutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. The term does not include any horse over three years old, or over four years old in the case of an Arabian horse, which, during the 24 months preceding the current calendar year, has not participated in a horserace contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to provide racehorses. (See the section on Exemptions and Exclusions at the end of these instructions.)

The following instructions are to be observed in completing the return. They are lettered to correspond with the letters on the face of the form.

NAME AND MAILING ADDRESS

NAME (PERSON OR CORPORATION)

If the name is preprinted, check the spelling and correct any error. In the case of a proprietorship, enter that last name first, then the first name and initial. Partnerships, joint owners, and syndicates must list the names and mailing addresses of all partners, joint owners, or syndicate members and attach the list to this form. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the proprietor, partnership, joint ownership, syndicate, or corporation. This may be a ranch or stable name.

MAILING ADDRESS

Enter the mailing address of the legal entity shown above. This may be either a street address or a post office box number. It may differ from the location of the horses. Include the city, state, and zip code.

LOCAL PHONE NUMBER

Enter the local phone number in this county where we may contact you or your authorized representative for information regarding the horses. If there is no local phone number, enter the area code and number and name of the city where you may be called.

TYPE OF OWNERSHIP

Check the appropriate box. Each different syndicate is a separate legal business entity and must file a separate Annual Racehorse Tax Return for a racehorse or racehorses that it owns as of 12:01 a.m. on January 1. The names of all syndicate members must be included with the return.

NAME, ADDRESS, AND PHONE NUMBER (INCLUDING AREA CODE) OF AUTHORIZED PERSON TO CONTACT FOR AN AUDIT

This may be the owner of the business, his or her accountant, or his or her tax representative. Also, enter the street address, city, state, and zip code where the books and records are located; normally this will be the main office located in California, but in some instances it could be a location in another state.

- Column A. List by name all racehorses (if a horse is unnamed, so state) which are "domiciled" within this county and owned by you as of 12:01 a.m. on January 1. If you own racehorses, which are domiciled in other California counties, file a separate return with the tax collector of each of those counties (see S2B, instructions for Column G). File BOE-571-J1, Annual Report of Boarded Racehorses, if you boarded racehorses for others at 12:01 a.m. on January 1; a copy of this form will be supplied on request. The domicile of a racehorse is the home ranch or other customary location to which a horse is taken when not breeding or being bred, racing or in training to race. If you do not return racehorses to any such location, their domicile is your own residence whether or not you have facilities for keeping horses at this location.
- Column B. Show each horse's registration number. If a horse is not registered, so state.
- Column C. State the age of the horse as of January 1 of the current calendar year.
- Column D. Show each horse's classification by entering the abbreviation for the category to which it belongs according to the following definitions:
 Current calendar year means the calendar year in which this return is required to be filed.
 Previous calendar year means the calendar year immediately preceding the one in which this return is required to be filed.
 Stakes race means a race with a purse to which owners of participating horses have contributed nomination, entry, or starting fees or a recognized stakes race in which all entrants raced by invitation.
 Yearling means a racehorse born during the previous calendar year.
 Foal means a racehorse born during the current calendar year (i.e., at or after 12:01 a.m. on January 1 of the year in which this return is required to be filed).

ABBREVIATION NAME AND DEFINITION OF CATEGORY

S	Stallion means a racehorse which, during the 24 months preceding the current calendar year, serviced three or more different broodmares for the purpose of producing racehorses.
SWPB	Stakes-winning producing broodmare is a racehorse mare which both (1) won a stakes race at any time prior to January 1 of the current calendar year and (2) during the previous calendar year produced a foal that lived 3 days or more.
SPB	Stakes-producing broodmare is a racehorse mare which, at any time prior to January 1 of the current calendar year, produced a racehorse that won a stakes race at any time prior to January 1 of the current calendar year.
OPB	Other producing broodmare is a racehorse mare which (1) during the previous calendar year produced a foal that lived 3 days or more but (2) is not a stakes-winning producing broodmare or a stakes-producing broodmare.
SWNB	Stakes-winning nonproducing broodmare means a racehorse mare which (1) won a stakes race at any time prior to January 1 of the current calendar year and (2) during the preceding calendar year did not produce a foal that lived 3 days or more.
ONB	Other nonproducing broodmare means a racehorse mare which (1) has never won a stakes race prior to January 1 of the current calendar year and (2) during the preceding calendar year did not produce a foal that lived 3 days or more.
SY	Stakes yearling, stakes two-year old, or stakes three-year-old means a racehorse which, as of January 1 of the current calendar year (1) is of the designated age, (2) is unraced, and (3) is a foal of a broodmare that, at any time prior to January 1 of the current calendar year either (a) won a stakes race OR (b) produced a racehorse which, at any time prior to January 1 of the current calendar year, won a stakes race.
OY	Other yearling, two-year-old, or three-year-old means a racehorse which as of January 1 of the current calendar year (1) is of the designated age, (2) is unraced, and (3) is not a stakes yearling, stakes two-year-old, or stakes three-year-old.
AR	Active racehorse means any racehorse that participated during the previous calendar year in a horseracing contest on which parimutuel wagering was permitted.
NAR	Nonactive racehorse means a racehorse that (1) is four years of age or older and (2) has not participated during the previous calendar year in a horseracing contest on which parimutuel wagering was permitted.

- Column E. Show the breed by abbreviations as follows: Thoroughbreds (T.B.), Quarter (Q.H.), Standardbred (Std.B.), Appaloosa (App.), or Arabian (Ar.).
- Column F. Show the date you acquired the horse by transfer of legal or equitable title, or its birth date if acquired at birth.
- Column G. Show the domicile of the horse as of 12:01 a.m. on January 1. Include the ranch or stable name and address. The domicile of a racehorse is the home ranch or other customary location to which a horse is taken when not breeding or being bred, racing or in training to race. If you do not return the horse to any such location, the domicile is your own residence whether or not you have facilities for keeping horses at this location.
- If known, enter the elementary or unified school district name or tax-rate area code number or parcel number as of 12:01 a.m. on January 1 where the racehorse is domiciled.
- Column H. Enter the gross amount of money earned by each racehorse during the previous calendar year.
- Show the source (such as racing or breeding) of the income earned during the previous calendar year. If the income is from breeding fees, show the highest stud fee charged during the previous calendar year (e.g., "\$5,000 stud fee").
- Column I. Enter the applicable annual tax for each racehorse from the following schedule.

DECLARATION BY ASSESSEE

The law requires that this return, 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 County may at any time require a person who signs a production report and who is required to have written authorization to provide proof of authorization.

A return that is not signed and executed in accordance with the foregoing instructions is not validly filed.

SCHEDULE A

	12 YEARS OF AGE AND YOUNGER	AGE 13 AND OLDER	
Stallions			Active Racehorses which in the previous calendar year earned:
_____ Stud fee classification (determined by the highest stud fee charged during the previous calendar year)			\$100,000 or more\$150
\$10,000 and up.....	\$1,000	\$650	Between \$50,000 and \$99,999 100
7,500—9,999.....	750	500	Between \$25,000 and \$49,99960
5,000—7,499.....	500	330	Less than \$25,00040
3,000—4,999.....	300	200	Other Racehorses
1,500—2,999.....	150	100	Stakes yearlings, stakes
1,000—1,499.....	100	65	two-year-olds, stakes
Less than \$1,000.....	75	50	three-year-olds 35
Broodmares			Other yearlings, two-year-olds,
Stakes-winning producing.....\$ 75	\$ 75	\$ 50	three-year-olds, and nonactive
Stakes-producing75	75	50	racehorses20
Other producing40	40	28	
Stakes-winning non producing.....35	35	25	
Other nonproducing20	20	12	

If two of the above annual amounts are applicable to the same horse, list only the higher one on the front of this return.

Total Column I and file this return with the appropriate remittance to the _____ County Tax Collector before 5 p.m. on February 15 of the current calendar year. If the form is filed late or if the tax becomes delinquent (subject to penalties), you should compute the penalties and pay the total tax and penalties due.

This return and all your records pertaining thereto are subject to audit within 5 years of the date the tax was due. They may be compared with federal and state income tax returns. Retain your records until the 5-year period has expired.

EXEMPTIONS AND EXCLUSIONS

EXEMPTIONS

Racehorse foals, as defined above, and pets, defined in the Revenue and Taxation Code as animals held for noncommercial purposes and not as an investment, are exempt from the annual racehorse tax and the general property tax.

EXCLUSIONS

Horses which are four years of age or older on January 1 of the current calendar year and which, during the 24 months preceding the current calendar year, did not participate in a race where parimutuel wagering was permitted, or were not used for breeding purposes in order to produce racehorses, are not subject to the annual racehorse tax but are subject to the general property tax unless they are exempt because they come within the above definition of pets.

A female horse was used for breeding purposes only if it was bred to a registered male to produce a racehorse, and a male horse was used for this purpose only if it serviced at least three different registered females to produce racehorses.

To Assessor of _____ County

Read the instructions before completing this form.
(Make necessary corrections to the printed name and mailing address.)

☐ CHECK THIS BOX IF YOU NO LONGER OWN A RACEHORSE

PERSON OR CORPORATION NAME	RANCH OR STABLE NAME (DBA)
MAILING ADDRESS (city, state, zip code)	
ADDRESS OF THIS LOCATION (street, city, state, zip code)	SCHOOL DISTRICT OR TAX-RATE NUMBER OR ASSESSOR'S PARCEL NUMBER

LIST ALL BOARDED RACEHORSES AT THIS LOCATION AS OF 12:01 a.m. ON JANUARY 1, 20 _____.
File a separate report for each location at which you boarded racehorses for others.

A NAME OF RACEHORSE (include stallions, broodmares, yearlings, and horses in training)	B REGISTRATION NUMBER	C BREED	D DATE OF ARRIVAL	E OWNER'S NAME	F OWNER'S 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 report, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all racehorses and other relevant data required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this report at 12:01 a.m. on January 1, 20____ .

OWNERSHIP TYPE (x) 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* (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 P2 for Declaration by Assessee instructions.

INSTRUCTIONS FOR COMPLETING ANNUAL REPORT OF BOARDED RACEHORSES

This report pertains only to racehorses as defined below:

Racehorse means each live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein parimutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. Racehorse does not mean or include any horse over three years old, or over four years old in the case of an Arabian horse, that has not participated in a horserace contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to produce racehorses during the 24 months preceding the current calendar year.

The following instructions are to be observed in completing this report. They are lettered to correspond with the numbers at the head of the columns on the front of the report.

NAME AND MAILING ADDRESS

- NAME (PERSON OR CORPORATION)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and initial. Partnerships must enter at least two names, showing the last name, first name, and middle initials for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

- DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating at this ranch. This may be a ranch or stable name.

- MAILING ADDRESS

Enter the mailing address of the legal entity above. This may be either a street address or a post office box number. It may differ from the actual location of the horses. Include the city, state, and zip code.

Enter the street or road address of the location at which the horses are boarded. Also enter the elementary or unified school district name or TAX-RATE AREA CODE NUMBER or PARCEL NUMBER of this ranch. If this information is preprinted, please check it for accuracy and correct any error.

COLUMN A.	List by name all racehorses which were boarded at your ranch at 12:01 a.m. on January 1. If unnamed, so state.
COLUMN B.	Show each horse's registration number. If a horse is not registered, so state.
COLUMN C.	Show the breed by abbreviations as follows: Thoroughbreds (T.B.), Quarter (Q.H.), Standardbred (Std. B.), Appaloosa (App.), or Arabian (Ar.).
COLUMN D.	Show the date each boarded racehorse arrived at this location.
COLUMN E.	Show the name of each owner of racehorses that are boarded at your ranch.
COLUMN F.	Show the address of each owner of boarded racehorses.

DECLARATION BY ASSESSEE

The law requires that this report, 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 County may at any time require a person who signs a production report and who is required to have written authorization to provide proof of authorization.

A report 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 reports.

INSURANCE COMPANY STATEMENT OF TRANSFER

File this report with the Assessor of the county
where the real property is located.

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

This is a written request made pursuant to section 480.7 of the Revenue and Taxation Code. This report must be completed in detail by the taxpayer and filed with the Assessor within 45 days from the date of the subject transfer of real property. Failure to file on time will result in a penalty of \$1,000 in addition to any other penalty prescribed by law.

If no transfers of the type described have occurred, you do not have to file at this time. If a transfer occurs in the future, you are required to file this report within 45 days of the transfer. If a Change in Ownership Statement or Preliminary Change of Ownership Report has been filed for this transaction, attach a copy.

PROPERTY INFORMATION

1. DATE OF TRANSFER OF REAL PROPERTY	2. AMOUNT OF CONSIDERATION	3. TYPE OF CONSIDERATION (MONEY, GOODS, ETC.)
4. LOCATION AND DESCRIPTION OF PROPERTY		

5. TRANSFERRED FROM		6. TRANSFERRED TO	
ACCOUNT ID	ACCOUNT NAME	ACCOUNT ID	ACCOUNT NAME

7. TYPE OF TRANSFER. CHECK AND COMPLETE THE APPROPRIATE TYPE.

- a. ☐ PURCHASE/SALE
- b. ☐ LEASE/PURCHASE: LEASE PAYMENT \$ _____ LEASE END BUYOUT \$ _____
- c. ☐ JOINT VENTURE:
 PARTNERS BEGINNING % _____ CHANGE _____
 % OWNED BEGINNING _____ END _____
- d. ☐ INTERNAL REALLOCATION: FROM _____ TO _____

8. CONTACT INFORMATION

NAME OF PERSON TO CONTACT		DAYTIME TELEPHONE NUMBER ()	
COMPANY NAME OF PERSON TO CONTACT		EMAIL ADDRESS	
ADDRESS	CITY	STATE	ZIP CODE

CERTIFICATION

Note: This statement must be signed. Failure to do so could result in penalties.

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this return, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and covers all property required to be reported by the person named in this statement. If prepared by a duly authorized person other than the taxpayer, the declaration is based on all the information of which the preparer has knowledge.

SIGNATURE OF OWNER, PARTNER, OFFICER, OR LEGAL AGENT ▶	DATE
PRINT NAME OF AUTHORIZED SIGNER	TITLE
COMPANY NAME	EMAIL ADDRESS

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

OFFICIAL REQUIREMENT

This is a written request made pursuant to Revenue and Taxation Code section 480.7. This report must be completed in detail by the taxpayer and filed with the Assessor **within 45** days from the date of the subject transfer of real property. Failure to file it on time will result in a penalty of \$1,000 in addition to any other penalty prescribed by law.

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

INSTRUCTIONS

The purpose of this statement is to identify and report to the county assessor the transfer of real property that was/is held by an insurance company in a separate account (i.e., separate accounts established either under California Insurance Code Section 10506 or under corresponding insurance laws of the company's state of domicile). References to real property in the following instructions pertain to that real property held in separate accounts.

1. **Date of transfer:** Enter the date the real property was transferred.
2. **Cost:** Enter the amount of consideration.
3. **Type:** Enter the medium of the transaction—money, goods, trade, etc.
4. **Location/Description of Property:** Enter the exact location (street address, city, and Zip Code) of the real property and describe (assessor's parcel number or complete legal description).
5. **Transferred from:** Enter the separate account identifying number and account name, or the identification of the third party seller, to which the real property was transferred from.
6. **Transferred to:** Enter the separate account identifying number and account name, or the identification of the third party buyer, to which the real property was transferred to.
7. **Type of transfer** (Check the appropriate box):
 - a. **Purchase/sale.** The transfer was because of the purchase or sale of real property to or from the separate account.
 - b. **Lease Purchase.** The transfer was because of the lease purchase of real property to or from the separate account. Indicate the amount of the lease payment (i.e., \$10,000/Month), and lease end buy out.
 - c. **Joint Venture.** The transfer was because of the actions of joint venture. Enter the percentage interest of the joint venture allocated to the separate account at the time of the joint venture's acquisition of the real property and any changes in the percentage interest of the joint venture allocated (or internally reallocated) to the separate account as a result of the transfer. Enter the percent interest in the real property owned by the joint venture before and after the transfer.
 - d. **Internal Reallocation.** The transfer was because of an internal reallocation. Indicate the from/to accounts involved in the internal reallocation.
8. **Contact Information:** Enter the name, daytime telephone number, company name, mailing address, and Email address of the person to contact if questions about the real property or this statement should arise.

ATTACHMENTS: In lieu of filling out Questions 1 through 8, you may attach a listing. The listing must clearly provide all the requested information and must be listed in the same order as shown on the form.

SIGNATURE: This property statement must be signed by an officer or by an employee or agent whom the board of directors has designated in writing, by name or by title, to sign the statement on behalf of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. A record of the written authorization of the appointment and designation must be retained by the assessee for a period of six years from the date of its execution.

OFFICIAL REQUIREMENT

20 _____

GEOTHERMAL PRODUCTION REPORT

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.

A report submitted 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 1, 20 _____. 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.

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.

1. NAME AND MAILING ADDRESS

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(Make necessary corrections to printed name and mailing address)

2. DESCRIPTION OF THE PROPERTY:

(a separate report must be filed for each property)

Field name _____

Lease name _____

3. PARCEL NUMBER _____

Tax rate area _____

4. PHONE NUMBER () _____

	NUMBER OF PRODUCING WELLS	DRY STEAM PRODUCED (Kg x 10 ⁶)	WATER PRODUCED (Kg x 10 ⁶)	IF NO NET MASS WITHDRAWAL, GROSS ENERGY PRODUCED (JOULES x 10 ⁹)	MINERALS PRODUCED, SHOW TYPE (Kg x 10 ⁶)	METHOD OF OPERATION F, P, H, E *	MEGAWATTS GENERATED
5. JANUARY							
FEBRUARY							
MARCH							
APRIL							
MAY							
JUNE							
JULY							
AUGUST							
SEPTEMBER							
OCTOBER							
NOVEMBER							
DECEMBER							
6. YEAR'S TOTAL						* * * * *	
						* F – FLOW P – PUMP H – HEAT E – EXCHANGE	

(Use separate sheets as needed for the following)

7. NAME OF ENERGY BUYER	ASSESSOR'S USE ONLY
8. DATE OF SALES CONTRACT	
9. CONTRACT BASIS	
10. LIEN DATE PRICE/UNIT	
11. IS THIS A PILOT PROJECT? <input type="checkbox"/> Yes <input type="checkbox"/> No	
12. PROVED RESERVES As of year end: _____ Developed _____ Undeveloped _____ Describe method utilized by company in classifying reserve estimates in Item 13 on the reverse.	

13. DESCRIBE COMPANY METHOD OF COMPUTING RESERVE ESTIMATES

14. CHANGE OF OWNERSHIP (working interest only)

- a. Has there been a change of ownership in the working interest of this property since January 1 last year? ☐ Yes ☐ No Date _____
- b. Was this change of ownership in the working interest a partial or divided interest? ☐ Yes ☐ No
- c. If so, what was the percentage that transferred _____%
- d. Name or names of new owners _____

Address _____

15. REMARKS

ASSESSOR'S USE ONLY

DECLARATION BY ASSESSEE

<p>OWNERSHIP TYPE (4)</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>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</p> <p>I declare under penalty of perjury under the laws of the State of California that I have examined this production report, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all production and 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____.</p>
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 4 for Declaration by Assessee instructions.

INSTRUCTIONS FOR COMPLETING GEOTHERMAL PRODUCTION REPORT

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form, fill in the year of the lien date for which this production report is made.

If this report is prepared prior to January 1, any change in real property between the date as of which the report is prepared and January 1 must be reported to the Assessor on a supplemental report.

All personal property owned by the respondent and any property belonging to others on the lease as of January 1 must be reported to the Assessor on the BOE-566-J, Oil, Gas, and Geothermal Personal Property Statement.

LINE 1. DATE, NAME, AND MAILING ADDRESS

a. NAME OF OPERATOR (person or corporation)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name, and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership or corporation.

c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1a above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

LINE 2. DESCRIPTION OF THE PROPERTY

Report each lease, parcel, or "operating unit" on a separate report form. Operating unit refers to the accumulated total of wells producing in concert to supply a designated energy generation system. Fill in field, unit number or lease name. Conform to Division of Oil and Gas classification in regard to name of field, or lease. Submit a separate form for each lease or unit. Conform to Division of Oil and Gas classification in regard to name of field or lease.

LINE 3. PARCEL NUMBER

Fill in the parcel number and tax rate area number, if known.

LINE 4. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 5. PRODUCTION

Indicate the calendar year for which production is being reported. Report number of producing wells, dry steam produced, water produced, energy produced, minerals produced, method of operation and megawatts generated, as applicable, by months on a calendar year basis. Use metric units. New wells and/or abandonments should be reported separately on the BOE-567-K, Annual Geothermal Operating Expense Data.

LINE 6. Report accumulated production for the calendar year.

LINE 7. Indicate the name or names of the energy buyer.

LINE 8. Indicate the date of the sales contract and any dates involving renegotiation of the price per unit of energy produced.

LINE 9. Indicate contract basis. Utilize remarks section on back of form if necessary. Contract basis refers to the method used by the energy purchaser to compute the price you receive per unit sold. Separately show any other income received, for example, injection allowance.

- LINE 10. Indicate lien date price/unit of energy produced. Show whether other income is included or excluded, such as injection allowance.
- LINE 11. A pilot project is an experimental one (generally one in which there is no positive net income).
- LINES 12 and 13. Cite volume of proven reserves as defined by your company. Describe the method your company uses in classifying reserve estimates.
- LINE 14. Change of ownership information. Indicate any changes in the ownership of the operating or working interest in this field, lease, or unit. Cite the name and address of any new owners and the percentage of change affected.

DECLARATION BY ASSESSEE

The law requires that this production report, 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 production report and who is required to have written authorization to provide proof of authorization.

A production report 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 production reports.

20 AFFIDAVIT FOR 4 PERCENT
ASSESSMENT OF CERTAIN VESSELS

To receive the full benefit of the reduced assessment,
file this affidavit with the Assessor by **February 15**. If the
affidavit is filed between February 16 and August 1, 80% of
the reduced assessment is available.

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

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)		ASSESSOR'S PARCEL/ASSESSMENT NUMBER	
CORPORATION, PARTNERSHIP, DBA			
ADDRESS	CITY	STATE	ZIP

☒ Check and complete the following, as applicable:

1. ☐ The applicant or organization is the owner of a vessel that is documented by the United States Coast Guard.
Vessel name: _____ Port of documentation: _____
Documented Vessel Number _____
OR
2. ☐ The applicant or organization is the owner of a vessel that is registered by the California Department of Motor Vehicles.
CF number: _____
AND

The vessel is engaged or employed exclusively in one or more of the following activities:

3. ☐ Taking and possession of fish or other living resource of the sea for commercial purposes.
4. ☐ Instruction or research studies as an oceanographic research vessel. Attach evidence of official classification by United States Department of Homeland Security or Coast Guard, and attach a contract, statement, or agreement from a recognized college, university, government agency, private foundation, or organization outlining the nature of research and time duration.
5. ☐ Carrying or transporting seven or more people for hire for commercial passenger fishing purposes, and holds a current certificate of inspection issued by the United States Coast Guard (*attach a copy*). A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale-watching purposes. For purposes of this subdivision, *occasionally* means 15 percent or less of the total operating time logged for the immediately preceding assessment year.
6. ☐ Was the vessel used for any other activity during the preceding calendar year? ☐ Yes ☐ No If Yes, describe the activity and number of days used in this activity. _____

If items 3 or 5 are checked, provide the Fish & Game Boat Number: _____

CERTIFICATION

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

SIGNATURE OF APPLICANT	TITLE	DATE
------------------------	-------	------

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

NAME	
E-MAIL ADDRESS	DAYTIME TELEPHONE ()

GENERAL INFORMATION

Revenue and Taxation Code section 227 states: "A documented vessel, as defined in Section 130, shall be assessed at 4 percent of its full cash value only if the vessel is engaged or employed exclusively in any of the following:

- (a) In the taking and possession of fish or other living resource of the sea for commercial purposes.
- (b) In instruction or research studies as an oceanographic research vessel.
- (c) In carrying or transporting seven or more people for hire for commercial passenger fishing purposes and holds a current certificate of inspection issued by the United States Coast Guard.

A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale watching purposes. For purposes of this subdivision, 'occasionally' means 15 percent or less of the total operating time logged for the immediately preceding assessment year."

Revenue and Taxation Code section 275.5 states: "If a person claiming classification of a vessel as a documented vessel eligible for assessment under Section 227 fails to file the affidavit required by Section 254 by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that affidavit on or before the following August 1, the assessment shall be reduced in a sum equal to 80 percent of the reduction that would have been allowed had the affidavit been timely filed."

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

1. 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: \$
--------------------------	------------------------------------	-------------

2. AIRCRAFT CONDITION:	DAMAGE HISTORY
WHEN PURCHASED <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR	<input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, SEE INSTRUCTIONS AND ATTACH STATEMENT. EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, SEE INSTRUCTIONS AND ATTACH SCHEDULE.
CURRENT <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR	
INTERIOR <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR	
EXTERIOR <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR	

3. 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.

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

SECTION I: (continued)

PLEASE ENTER INFORMATION AS OF JANUARY 1 OF THIS YEAR.

5.	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			

6. TOTAL AIRFRAME HOURS: _____

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 HOMEBUILT, 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
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IF: ☐ MOVED ☐ JUNKED ☐ PARTED ☐ DESTROYED ☐ ABANDONED

DATE	NEW LOCATION (IF MOVED)	COUNTY
------	-------------------------	--------

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 (<input checked="" type="checkbox"/>) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>	DECLARATION BY ASSESSEE Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties. <i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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>
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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 _____

E-MAIL ADDRESS _____

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.

20 _____

AIRPORT OPERATIONS REPORT


TO OWNERS AND OPERATORS OF PRIVATE AND PUBLIC AIRPORTS: Section 5368 of the Revenue and Taxation Code requires this form to be completed and returned to the County Assessor upon request. Pursuant to this section, the County Assessor hereby requests information regarding the aircraft registration number, make, model and arrival and departure information of all aircraft utilizing your airport facilities for the calendar year. The requested information may be provided in electronic format.

COUNTY		AIRPORT NAME		CALENDAR YEAR
AIRCRAFT REGISTRATION NUMBER	AIRCRAFT TYPE MAKE AND MODEL	AIRCRAFT IDENTIFICATION (FLIGHT NUMBER)	INDICATE IF ARRIVAL OR DEPARTURE	LOCAL TIME AND DATE

CERTIFICATION

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.

SIGNATURE 	DATE
NAME	TITLE
E-MAIL ADDRESS	DAYTIME TELEPHONE ()

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

PROPOSED

APPLICATION FOR DEDUCTION OF VEHICLES' LICENSE FEES FROM PROPERTY TAX

In accordance with the provisions of Section 994 of the Revenue and Taxation Code, the undersigned hereby applies for deduction of the vehicle license fees paid on the rubber tired equipment, itemized below, from the property tax levied against said equipment and certifies that said vehicle license fees were paid prior to the lien date (January 1) for the calendar year in which the lien date occurs. The undersigned applicant understands that the deduction or tax credit allowed per vehicle shall not exceed the property tax applicable to such vehicle, and shall exclude any registration, weight, permit, or identification plate fees.

ASSESSMENT NUMBER: _____ TAX-RATE AREA: _____ ☐ SECURED ☐ UNSECURED

APPLICANT							ASSESSOR'S USE ONLY	AUDITOR'S USE ONLY					
(1) DESCRIPTION OF VEHICLE	ENTER FROM VEHICLE REGISTRATION CARD					(7) DATE FEE WAS PAID	(8) ASSESSED VALUE	(9) TAX RATE	(10) TAX	(11) REG. FEE	(12) WGT. FEE	(13) LIC. FEE	(14) TAX REDUCTION
	(2) LICENSE NUMBER	(3) AX.	(4) W.C.	(5) UNLADEN WEIGHT	(6) TOTAL FEE								
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													

CERTIFICATION

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

PROPERTY ASSESSED TO (typed or printed)

PROPERTY ADDRESS (typed or printed)

MAILING ADDRESS (typed or printed)

E-MAIL ADDRESS (typed or printed)

DAYTIME TELEPHONE NUMBER

()

SIGNATURE OF CLAIMANT

DATE

To the best of my knowledge and belief, the vehicles listed by the applicant are assessed as indicated above.

Date: _____

County Assessor

By: _____

(15) GROSS TAX FROM TAX BILL \$ _____

(16) LESS TOTAL TAX DEDUCTION \$ _____

(17) NET TAX DUE \$ _____

I certify that the computations of the "Net Tax Due" shown above is correct.

County Auditor

Date: _____ By: _____

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

GENERAL INSTRUCTIONS

If you own rubber-tired equipment which requires a permit to be moved or operated over public streets or highways, the equipment is subject to property tax in the county where it has situs on the lien date. However, you will be allowed to deduct from the property tax on such equipment the amount of any vehicle license fee paid on the equipment if the license fee is paid prior to the lien date for the calendar year in which the lien date occurs. It should be noted that the total fee you pay to the Department of Motor Vehicles cannot be deducted as it includes in addition to the license fee, a registration fee, and if commercially licensed, weight fees.

Please provide the information required for Columns 1 through 7 on the application form for each vehicle which you believe qualifies for a deduction of the vehicle license fee from property tax.

If you have equipment at more than one situs in the county and each situs is covered by a separate tax bill, you must file a separate application for the equipment covered by each tax bill.

Enter a description of each vehicle (bucket loader, motor grader, etc.) in Column 1 and show the date the fee was paid in Column 7. The information for Columns 2 through 6 may be obtained from your vehicle registration card.

When you have completed the application, please sign the declaration at the bottom, and return to _____, _____ County Tax Collector, _____, California.

IF THE APPLICATION IS NOT COMPLETED AND SIGNED, IT WILL NOT BE ACCEPTED.

CLAIM FOR BANK OR FINANCIAL CORPORATION EXEMPTION

This is a claim for exemption from ad valorem personal property taxes for banks and financial corporations subject to the franchise tax imposed pursuant to Article 3 (commencing with section 23181) of Part 11 of Division 2 of the Revenue and Taxation Code. To receive exemption from property taxes on personal property, file this claim with the Assessor by _____.

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

┌ _____ ┐

└ _____ ┘

1. NAME OF CLAIMANT

2. TITLE

3. CORPORATE NAME

4. Corporation numbers issued by the California Secretary of State (CSS) and the Franchise Tax Board (FTB) are:

CSS# _____ FTB# _____

5. Yes ☐ No ☐ Does the principal business activity of this corporation consist of leasing tangible personal property?

6. Franchise Tax Board

Yes ☐ No ☐ Did you file a combined return? Yes ☐ No ☐ Did you pay the minimum franchise tax?

Yes ☐ No ☐ Have you recently changed filing status? Yes ☐ No ☐ Is the bank or financial corporation so new that no return has been filed with the Franchise Tax Board?

Yes ☐ No ☐ Are you a federally chartered credit union? Yes ☐ No ☐ Are you a state chartered credit union?

7. Yes ☐ No ☐ Is additional information attached to this claim?

8. Person to contact during normal business hours for additional information.

NAME	TITLE
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ADDRESS

TELEPHONE

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EMAIL ADDRESS

CERTIFICATION

I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, is true, correct, and complete to the best of the taxpayer's knowledge and belief.

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief.

PERSON MAKING CLAIM (Please Print)

DATE

SIGNATURE



General Information

The purpose of this claim is to inform the assessor that the assessee is a “bank or a financial corporation” exempt from personal property tax. The franchise tax imposed on general corporations in California is specified in Revenue and Taxation Code section 23151. Section 23186 specifies the franchise tax rate for banks and financial corporations. Each corporation (entity) stands on its own (even if combined returns are filed) when determining which franchise tax rate is to be imposed on net income.

A financial corporation is one which deals primarily in moneyed capital as distinguished from other commodities **and** whose predominant activities are in substantial competition with the activities of national banks.

If the firm is **not** subject to the franchise tax rate specified in section 23186, the firm is not a bank or financial corporation and does not qualify for the personal property exemption under section 23182. The personal property of state chartered credit unions, however, is exempt from property taxation.

Claim Instructions

1. Type or print the name of the person who is signing the claim.
2. Type or print the title of the person who is signing the claim.
3. Type or print the exact full name of the corporation (entity) that qualifies as a bank or financial institution and check the appropriate box.
4. Type or print the corporate number issued by the California Secretary of State. If this number has not been issued, type or print the equivalent number assigned by the Franchise Tax Board. Provide both numbers if available.
5. Check appropriate box. The personal property exemption under section 23182 does not apply to corporations whose principal business activity consists of leasing tangible personal property (section 23183(b)).
6. Answer “yes” or “no” for each question relevant to your Franchise Tax Board filing.
7. If other information is attached, check the “Yes” box. For example, if the bank or financial corporation owns personal property in this county under another name, you should attach a statement with relevant details; or, if the subject corporation is included in a combined franchise tax return filed by a related company, you should attach the names of all entities in the combined return.
8. Type or print the name, title, address, and telephone number of the person to contact during normal business hours for additional information.