



Paul Dictos, CPA
Fresno County Assessor-Recorder
P. O. Box 1146
Fresno, CA 93715
(559) 600-3534
www.assessor.co.fresno.ca.us

**POSSESSORY INTERESTS
ANNUAL USAGE REPORT**

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

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

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

PROPERTY USAGE

NAME OF TENANT/LESSEE/PERMITTEE	MAILING ADDRESS
LOCATION/DESCRIPTION OF SUBJECT PROPERTY	DATE OF TRANSACTION IN WHICH A TAXABLE POSSESSORY INTEREST WAS ACQUIRED
TYPE OF TRANSACTION (check one) ☐ CREATION ☐ RENEWAL ☐ SUBLEASE ☐ ASSIGNMENT	AMOUNT AND TYPE OF CONSIDERATION (i.e. gross, full service, NNN, other)
TERM OF POSSESSORY INTEREST (including renewal or extension options)	AGENCY PAID EXPENSES (if any, enter dollar amount)

☐ SUBLEASE	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR MASTER LEASE
☐ ASSIGNMENTS	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR UNDERLYING LEASE

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CERTIFICATION

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

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

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