EF-540-S-R06-0806-10000204-1

BOE-540-S (FRONT) REV. 6 (8-06)

20_____ MUTUAL OR PRIVATE WATER COMPANY PROPERTY STATEMENT

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.

This statement is not a public document. The information contained herin 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.

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

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

1. NAME AND MAILING ADDRESS

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) _____

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

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						

THIS IS A SAMPLE! DO NOT USE!

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, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20 _____.

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.

THIS STATEMENT SUBJECT TO AUDIT

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BOE-540-S (BACK) REV. 6 (8-06)

STATISTICAL DATA AS OF DECEMBER 31, 20 _____

	YEAR INSTALLED	ORIGINAL COST	NUMBER	TYPE	SIZE OR CAPACITY	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								

THIS IS A SAMPLE! DO NOT USE!

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.

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