EF-571-K-R07-0806-10000283-1 BOE-571-K (S1F) REV. 7 (8-06)

___ HORSE PROPERTY STATEMENT (other than Racehorses)

OFFICIAL REQUIREMENT

OFFICIAL REQUIREMENT
A report 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 herein will be held secret by the Assessor (Code section 451); it can be disclosed only to the district attorney, grand jury,



Paul Dictos, CPA Fresno County Assessor-Recorder

P. O. Box 1146 Fresno, CA 93715 (559) 600-3534 www.assessor.co.fresno.ca.us

Carefully read and follow the accompanying instructions

and other agencies special of the statement.	ecified	in Code section 408. Attach	ed schedules are considered	to be	(File a separate statement fo	
NAME					ASSESSOR'S PARCEL NUMBER	
D.B.A. (ranch name)						
RANCH ADDRESS						
MAILING ADDRESS					E-MAIL ADDRESS (optional)	
		Note: All horses held for sale	rent or farm use and nots a	re exempt Report only those hor	ses not exempt. (See instructions)	
A NAME AND REGISTRA- TION NUMBER	AGI	C D E COLOR SEX BF	E F REED DATE OF AR- RIVAL AMOUN	domicile, conc IT SOURCE IF BOARDED: N	H me of sire and dam, permanent dition, purchase date and price, etc. Name and address of owner. Column H instructions.)	ASSESSOR'S USE ONLY
		S /				
		D	ECLARATION BY ASSESS	SEE		
OWNERSHIP TYPE (4)			ng declaration must be cor o not do so, it may result ir		VALUE	
Proprietorship		I declare under penalty of p	erjury under the laws of the	State of California that I have	PERSONAL PROPERTY	
Partnership		examined this property stat	tement, including accompa	anying schedules, statements	FIXTURES	
•				ge and belief it is true, correct, be reported which is owned,	OTHER IMPROVEMENTS	
•				erson named as the assessee	LAND	
Other					PROCESSING D	ATA T
in this statement at 12:01 a.m. on January 1, 20				DATE	I NOCESSING DAIN	
•					APPRAISED	
NAME OF ASSESSEE OR AUTH	HORIZE	D AGENT* (typed or printed)	TITLE		REVIEWED	
NAME OF LEGAL ENTITY (oth	er thar	DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER		
			T		TAX AREA CODE:	
PREPARER'S NAME AND ADD	RESS (1	yped or printed)	TELEPHONE NUMBER	TITLE	BUSINESS CODE:	
			<u>'</u>			

*Agent: see page S2B for Declaration by Assessee instructions. THIS STATEMENT SUBJECT TO AUDIT



I EQUIPMENT AND FEED (see instruc	ctions)		
ITEM	PURCHASE DATE	ORIGINAL COST	ASSESSOR'S USE ONLY
TIIIO			
			_
			<u> </u>
	FEED Alfalfa		
	& Hay	Tons	
	Grain	Lbs.	
	Pellets Meal	Lbs.	
	Wicui	LDS.	

INSTRUCTIONS

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. 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.
- 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.



EF-571-K-R07-0806-1000028

- 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.

