EF-571-C-R27-0524-16000172-1

BOE-571-C (P1) REV. 27 (05-24)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

2025 POWER PLANT PROPERTY STATEMENT

Office of the Assessor
Kings County
1400 W. Lacey Blvd.
Hanford, CA. 93230
559-852-2486
fax 559-582-2794

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, 2025. 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, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement.

SECTION 1. Name and Mailing Address

(Make necessary corrections to printed name mailing address)

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

THIS IS A SAMPLE! DO NOT USE!

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 (☑)
- 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, 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, 2025.

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

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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:	

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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 *(fully explain on attached sheet)*			
M. **TOTAL INCOME**			

THIS IS A SAMPLE! DO NOT USE!

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 *(fully explain on attached sheet)*			
L. Electrical Transmission			
M. Haulage, Transportation, and Freight			
N. General and Administrative	1. Management Fees		
	2. All other G & A Overhead *(fully explain on attached sheet)*		
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 *(fully explain on attached sheet)*			
T. **TOTAL EXPENSES PER ACCOUNTING RECORDS**			

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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.				

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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
2024								
2023								
2022								
2021								
2020								
2019								
2018								
2017								
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2012								
2011								
2010								
2009								
2008								
2007								
2006								
2005								
2004								
2003								
2002								
2001								
2000								
1999								
1998								
Prior								
TOTAL								

2025 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
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								

2025 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)

Report Conditional Sales Contracts in lines 6-9 as applicable

(SPECIFY TYPE BY CODE NUMBER)

1. Leased Equipment
2. Leased-Purchase Option Equipment
3. Capitalized Lease Equipment
4. Vending Equipment
5. Other Businesses
6. Government-Owned Property

Tax Obligation A. Lessor B. Lessee

	Tax Obligation	Type (Code Number)	YEAR OF ACQUISITION	YEAR OF MANUFACTURE	DESCRIPTION AND LEASE OR IDENTIFICATION NUMBER	COST TO PURCHASE NEW	ANNUAL RENT
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							

POWER PLANT PROPERTY STATEMENT INSTRUCTIONS

GENERAL INFORMATION

California law prescribes a yearly ad valorem (property) tax based on property as it exists at 12:01 a.m. on January 1 (the lien date). References to sections are from the California Revenue and Taxation Code. References to Rules are from the California Code of Regulations.

Under section 441, the statement (forms) and the instructions constitute an official request that you declare all assessable property situated in this county which you owned, possessed, controlled, or managed on the lien date. You are also required to sign (under the penalty of perjury) and return the completed statement to the Assessor's Office by the date required by law. Failure to submit a properly, fully completed, signed statement will compel the Assessor to (1) return the statement for compliance, (2) estimate your property's value from other information in the Assessor's possession if not returned, and (3) add a penalty of ten percent (10%) of the property's assessed value if not returned by the date required by law. *See Rules 171 and 172(e), and sections 441, 441(a-g), 463, and 501 for specifics.* All information submitted is subject to audit as provided for in sections 469 and 470, and Rules 191, 192 and 193. Section 441(g) states that property statements and attachments, found to be in error, may be refused and returned to the taxpayer for correction and compliance. Property statements not returned timely may be subject to an estimated assessment and/or penalties. Fully explain situations requiring deviation from your records. Please contact the Assessor's Office if you have any questions regarding compliance.

Section 441 states that 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.

This return is not a public document. The information contained herein will be held secret by the Assessor under section 451; however, this statement can be disclosed only to the district attorney, grand jury and other agencies specified in section 408. Attached schedules are considered to be part of the return. The Assessor's failure to keep such records confidential could subject them 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.

Section 441.5 and Rule 171(b) state that taxpayers can submit schedules and attachments to the property statement. The section implies that the entire statement reproduced by the taxpayer can be submitted as an attachment in lieu of completing the forms supplied by the Assessor. The section further states that at least one statement as provided by the Assessor must be submitted along with the attachments, and the form must be properly executed. Finally, the section also states that the appearance of the attachments, including unsolicited information, must be in a format as specified by the Assessor. Requests for changes must be submitted in writing with a sample attached and receive approval prior to use. Contact the Assessor for information and instructions concerning computer media reporting.

The form(s) accompanying these instructions illustrate the format, the appearance, and the information required for submitting a self-generated property statement. Your attachments must be on letter size (8.5 inch by 11.0 inch), white paper using portrait orientation — not landscape (sideways). The sections and items appearing on each page are not to be moved to other pages or arranged differently. As a minimum, all pages must have the lien date year, your (assessee) name as it appears on the property statement, and the Assessor's assessment number as it appears on the property statement. 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.

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 x .30 x 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 x (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.