

**APARTMENT HOUSE PROPERTY****STATEMENT FOR 2023**

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2023)

**Ms. Laura Marshall**  
**Sierra County Assessor**100 Courthouse SQ  
Downieville, CA 95936-8  
Phone: (530) 289-3283

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

**FILE RETURN BY APRIL 1, 2023**

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, 2022 through December 31, 2022:

(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

10.

TOTAL FULL VALUE

PERSONAL PROPERTY

FIXTURES

OTHER IMPROVEMENTS

LAND

**THIS STATEMENT SUBJECT TO AUDIT**

**SCHEDULES OF DEPRECIABLE PROPERTY — SCHEDULES A and B.** Items may be listed separately within the year of acquisition on a separate schedule, or items may be grouped by year of acquisition and listed on the schedules below. If you purchased the property as a unit, report on Schedules A & B the previous owner's original cost by the original year of acquisition of the furniture and equipment that was included in your purchase.

Enter the total installed cost including freight, excise taxes, and sales and use taxes of all furniture, and other equipment located on the premises. **Include fully depreciated items.** Do not include licensed vehicles. Depreciation schedules may be attached if they provide the desired information.

SCHEDULE A FURNITURE AND APPLIANCES (include items in storage; do not include built-ins)				SCHEDULE B OTHER FURNITURE AND EQUIPMENT (office, lobby, laundry, pool, vending, signs, fire extinguishers)			
Year of Acquisition	Original Installed Cost (NOT depreciated book value)	FOR ASSESSOR'S USE ONLY		Year of Acquisition	Original Installed Cost (NOT depreciated book value)	FOR ASSESSOR'S USE ONLY	
		Factor	Value			Factor	Value
2022				2022			
2021				2021			
2020				2020			
2019				2019			
2018				2018			
2017				2017			
2016				2016			
2015				2015			
2014				2014			
2013				2013			
2012 & prior				2012 & prior			
TOTAL COST \$				TOTAL COST \$			
Enter on line 8, page 1.				Enter on line 9, page 1.			
REMARKS:							

DECLARATION BY ASSESSEE			
<b>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</b>			
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, 2023.			
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 NUMBER
	PREPARER'S NAME AND ADDRESS (typed or printed)		TELEPHONE NUMBER ( )
Proprietorship			TITLE
Partnership			
Corporation			
Other			

\*Agent: See page 3 for Declaration by Assessee instructions.



## INSTRUCTIONS

The Revenue and Taxation Code of the State of California requires that every person, upon request of the Assessor, shall file a written property statement under penalty of perjury with the Assessor within such time as the Assessor may appoint. Please complete this form according to the numbered instructions provided below as your statement of furnishings and related equipment owned, possessed or controlled by you as of 12:01 a.m., January 1, this year at the location listed. Property which you are purchasing under a conditional sales contract must be included. **Return the completed statement form to the Assessor on or before the date stated in the official requirement section.** In all instances, you must return the original BOE-571-R.

### 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](http://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.**

