

BUSINESS PROPERTY

STATEMENT FOR 2026

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026)

FILE RETURN BY APRIL 1, 2026



Tara K. Freitas

County Assessor/Clerk-Recorder

221 S. Mooney Blvd., Room 102-E

Visalia, CA 93291-4593

Ph: (559) 636-5100

Fax: (559) 737-4468

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

LOCATION OF THE BUSINESS PROPERTY STREET CITY

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED. FILE A SEPARATE STATEMENT FOR EACH LOCATION.

PART I: GENERAL INFORMATION

COMPLETE (a) THRU (g)

- a. Enter type of business: b. Enter local telephone number FAX number Email Address c. Do you own the land at this business location? d. When did you start business at this location? e. Enter location of general ledger and all related accounting records (include zip code): f. Enter name and telephone number of authorized person to contact at location of accounting records: g. During the period of January 1, 2025 through December 31, 2025: (1) Did any individual or legal entity... (2) If YES, did this business entity also own "real property"... (3) If YES to both questions (1) and (2), filer must submit form BOE-100-B...

PART II: DECLARATION OF PROPERTY BELONGING TO YOU (attach schedule for any adjustment to cost)

COST (omit cents) (see instructions)

ASSESSOR'S USE ONLY

Table with 4 columns: Item, Cost, Assessor's Use Only, and another empty column. Rows include Supplies, Equipment, Equipment out on lease, Bldgs., Construction In Progress, and Alternate Schedule A.

PART III: DECLARATION OF PROPERTY BELONGING TO OTHERS - IF NONE WRITE "NONE"

(SPECIFY TYPE BY CODE NUMBER)

Report conditional sales contracts that are not leases on Schedule A

- 1. Leased equipment 2. Lease-purchase option equipment 3. Capitalized leased equipment 4. Vending equipment 5. Other businesses 6. Government-owned property

Tax Obligation: A. Lessor B. Lessee

Table with 6 columns: Lessor's name, Mailing address, Year of Acq., Year of Mfr., Description and Lease or Identification Number, Cost to Purchase New, Annual Rent.

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, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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, 2026.

Signature and information fields: 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 7 for Declaration by Assessee instructions.

THIS STATEMENT SUBJECT TO AUDIT INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH THE STATE BOARD OF EQUALIZATION



Do not include property reported in Part III.)

Include expensed equipment and fully depreciated items. Include sales or use tax (see instructions for important use tax information), freight and installation costs. Attach schedules as needed. Lines 16, 30, 31, and 43 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

**SCHEDULE A — COST DETAIL: EQUIPMENT**

LINE NO	Calendar Year of Acq.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE <i>(do not include licensed vehicles)</i>				2. OFFICE FURNITURE AND EQUIPMENT		3. OTHER EQUIPMENT <i>(describe)</i>		Calendar Year of Acq.	4. TOOLS, MOLDS, DIES, JIGS	
		COST		ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY
09	2025								2025			
10	2024								2024			
11	2023								2023			
12	2022								2022			
13	2021								2021			
14	2020								2020			
15	2019								2019			
16	2018								Prior			
17	2017								Total			
18	2016								5a. PERSONAL COMPUTERS			
19	2015								Calendar Year of Acq.	COST	ASSESSOR'S USE ONLY	
20	2014											
21	2013								2025			
22	2012								2024			
23	2011								2023			
24	2010								2022			
25	2009								2021			
26	2008								2020			
27	2007								2019			
28	2006								2018			
29	2005								2017			
30	2004								Prior			
31	Prior								Total			
32	Total								Calendar Year of Acq.	5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
33	Add TOTALS on lines 17, 31, 32, 44 and any additional schedules. ENTER HERE AND ON PART II, LINE 2									COST	ASSESSOR'S USE ONLY	
34	ASSESSOR'S USE ONLY								2025			
35	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP. RCLND	PERS. PROP. ADJUSTMENT	PERS. PROP. FULL VALUE	2024				
36	Machinery & equipment	1						2023				
37	Office furniture & equipment	2						2022				
38	Tools, molds, dies & jigs	4						2021				
39	Personal Computers	5a						2020				
40	LAN and Mainframe	5b						2019				
41								2018				
42	Other equipment	3						2017				
43	Schedule B — Fixtures	—						Prior				
44	TOTALS							Total				

THIS IS A SAMPLE! DO NOT USE!



**SCHEDULE B — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT** Attach schedules as needed. Line 67 "Prior"— Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS				3. LAND IMPROVEMENTS <i>(e.g., blacktop, curbs, fences)</i>	4. LAND AND LAND DEVELOPMENT <i>(e.g., fill, grading)</i>
		1. STRUCTURE ITEMS ONLY <i>(see instructions)</i>		2. FIXTURES ONLY <i>(see instructions)</i>			
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		
45	2025						
46	2024						
47	2023						
48	2022						
49	2021						
50	2020						
51	2019						
52	2018						
53	2017						
54	2016						
55	2015						
56	2014						
57	2013						
58	2012						
59	2011						
60	2010						
61	2009						
62	2008						
63	2007						
64	2006						
65	2005						
66	2004						
67	Prior						
68	Total						
69	Add TOTALS on line 68 and any additional schedules. ENTER HERE AND ON PART II, LINE 4						
70	Have you received allowances for tenant improvements for the current reporting period that are not reported above? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>yes</b> indicate amount \$ _____						

THIS IS A SAMPLE! DO NOT USE!

REMARKS:

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# OFFICIAL REQUEST

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

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.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions. The attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-L.

<p><b>THIS STATEMENT IS SUBJECT TO AUDIT.</b></p>	<p><b>THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.</b></p>	<p><b>IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.</b></p>
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## INSTRUCTIONS

*(complete the statement as follows)*

**NAME.** If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner. **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

**LOCATION OF THE PROPERTY.** Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment leased or rented to others, when any such properties are situated at many locations within this county.

## USE TAX INFORMATION

California use tax is imposed on consumers of tangible personal property that is used, consumed, given away or stored in this state. Businesses must report and pay use tax on items purchased from out-of-state vendors not required to collect California tax on their sales. If your business is not required to have a seller's permit with the California Department of Tax and Fee Administration, the use tax may be reported and paid on your California State Income Tax Return or directly to the California Department of Tax and Fee Administration using the pay use tax for one-time purchase option available online. Obtain additional use tax information by calling the California Department of Tax and Fee Administration's Customer Service Center at 1-800-400-7115 (TTY:711) or from the website - [www.cdfta.ca.gov](http://www.cdfta.ca.gov).

## Part I: GENERAL INFORMATION

*[complete items (a) through (g)]*

**OWNERSHIP OF LAND — (c).** Check either the YES or the NO box to indicate whether you own the land at the LOCATION OF THE PROPERTY shown on this statement. If YES is checked, verify the official RECORDED NAME on your DEED. If it agrees with the name shown on this statement, check the second YES box. If it does **not** agree, check the second NO box.

**LOCATION OF RECORDS — (e and f).** Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

### PROPERTY TRANSFER — (g).

**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.

## Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report full cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges for buildings and improvements that are constructed or otherwise produced for an enterprise's own use (including assets constructed or produced by others) for which deposits or progress payments have been made. **Do not** include finance charges for purchased equipment.

**LINE 1. SUPPLIES.** Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

**LINE 2. EQUIPMENT.** Enter total from Schedule A, line 33 (*see instructions for Schedule A*).

**LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS.** Report cost on line 3 and attach schedules showing the following: equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported. Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

**Equipment out on lease, rent, or conditional sale.** (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the lessor's exemption claim is filed by February 15. Obtain BOE-263, *Lessors' Exemption Claim*, from the Assessor. **Also include equipment on your premises held for lease or rent which you have used or intend to use.** Report your cost and your selling price by year of acquisition.

**LINE 4. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT.** Enter total from Schedule B, line 69 (*see instructions for Schedule B*).

**LINE 5. CONSTRUCTION IN PROGRESS.** If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on PART II, line 5.

**LINE 6. ALTERNATE OR IN-LIEU SCHEDULE.** If the Assessor enclosed BOE-571-L, *Alternate Schedule A*, with this property statement, complete the alternate schedule as directed and report the total cost on line 6.

**LINES 7-8. OTHER.** Describe and report the cost of tangible property not reported elsewhere on this form.

## Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

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 Schedule A or B (*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 in Schedule A or B (*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 Schedule A or B unless final payment has been made.



BOE-571-L (P6) REV. 32 (07-25)

4. VENDING EQUIPMENT. Report the model and description of the equipment; **do not** include in Schedule A.
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.

### SCHEDULE A — COST DETAIL: EQUIPMENT

Do not include property already reported in Part III.

**LINES 09-44.** Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART III). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment actually removed from the site. The cost of equipment retired but not removed from the site must be reported. Segregate and report on PART II, line 3, the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles in Column 3.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b. Personal computers include the following: Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners, Workstations. Local Area Network Equipment includes the following: External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers, Switches. LAN Components include, but are not limited to, the following: Network Disk & Tape Drives, Network Fan Trays, Network Memory, Network Portable Storage Devices, Network Power Supply, Network Adaptors, Network Interface Cards, Network Processors.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

**LINES 16, 30, 31 and 43.** For "prior" years acquisition, you must attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions on lines 16, 30, 31 and 43.

**LINE 33.** Add totals on lines 17, Column 4; line 31, Column 5a; line 32, Columns 1, 2, 3; line 44, Column 5b; and any additional schedules. Enter the same figure on PART II, line 2, that you entered in the box.

### SCHEDULE B — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

**LINES 45-69.** Report by calendar year of acquisition the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on January 1. Include finance charges for buildings or improvements which have been constructed for an enterprise's own use. If no finance charges were incurred because funding was supplied by the owner, then indicate so in the remarks. In the appropriate column enter costs, including cost of fully depreciated items, by the calendar year of acquisition and total each column. Do not include items that are reported in Schedule A.

If you had any additions or disposals reported in Columns 1, 2, 3, or 4 during the period of January 1, 2025 through December 31, 2025, attach a schedule showing the month and year and description of each addition and disposal. Enclosed for this purpose is BOE-571-D, *Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement*. If additional forms are needed, photocopy the enclosed BOE-571-D.



Segregate the buildings and building or leasehold improvements into the two requested categories (items which have dual function will be classified according to their primary function). Examples of some property items and their most common categorization are listed below:

#### EXAMPLES OF STRUCTURE ITEMS, Column 1

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of a trade, industry, or profession.

Air conditioning (except process cooling)  
Boilers (except manufacturing process)  
Central heating & cooling plants  
Craneways  
Elevators  
Environmental control devices (if an integral part of the structure)  
Fans & ducts (part of an air circulation system for the building)  
Fire alarm systems  
Partitions (floor to ceiling)  
Pipelines, pipe supports & pumps used to operate the facilities of a building  
Pits not used in the trade or process  
Railroad spurs  
Refrigeration systems (integral part of the building)  
Refrigerators, walk-in (excluding operating equipment) which are an integral part of the building  
Restaurants — rough plumbing to fixtures  
Safes — imbedded  
Signs which are an integral part of the building excluding sign cabinet (face & lettering)  
Silos or tanks when primarily used for storage or distribution  
Sprinkler systems  
Store fronts  
Television & radio antenna towers

#### EXAMPLES OF FIXTURE ITEMS, Column 2

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling)  
Boilers (manufacturing process)  
Burglar alarm systems  
Conveyors (to move materials and products)  
Cranes — traveling  
Environmental control devices (used in production process)  
Fans & ducts (used for processing)  
Floors, raised computer rooms  
Furnaces, process  
Ice dispensers, coin operated  
Machinery fdns. & pits (not part of normal flooring fdns.)  
Permanent partitions (less than floor to ceiling)  
Pipelines, pipe supports, pumps used in the production process  
Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process  
Plumbing — special purpose  
Power wiring, switch gear & power panels used in mfg. process.  
Refrigeration systems (not an integral part of the building)  
Refrigerators, walk-in unitized; including operating equipment  
Restaurant equipment used in food & drink preparation or service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.)  
Scales including platform & pit  
Signs — all sign cabinets (face) & free standing signs including supports  
Silos or tanks when primarily used for processing

**LINE 67.** If you have items reportable in Schedule B which were acquired in 1998 or previously, you **must** attach a separate schedule detailing the cost of such items by year(s) of acquisition. Enter the total cost of such items on line 67.

**LINE 69.** Add totals on line 68 and any additional schedules. Enter the same figure on PART II, line 4 that you entered in the box.

**LINE 70.** Report tenant improvements for which you received allowances during this reporting period that are not reported on Schedule B.

#### 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.

