INSTRUCTIONS
(complete the statement as follows)

NAME AND MAILING ADDRESS
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. LEGAL ENTITIES: 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 or location, If preprinted, make necessary corrections. Enter the Assessor’s Parcel No. if known. Request additional forms if you have agricultural personal property or fixtures at other locations. A listing may be attached to a single property statement for your equipment leased or rented to others, when any such properties are situated at many locations within this county.

PART I: GENERAL INFORMATION
Complete items (a) through (l).

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.

PROPERTY TRANSFER – (g).
Real Property – For purposes of reporting a change in control, real property transferred by sale or its equivalent includes all real and tangible property (real property) included in your 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 to obtain form BOE-100-B, applicable filing requirements, and penalty information.

REGISTERED OR SHOW HORSES – (h-1). If yes is checked, obtain BOE-571-F2, Registered and Show Horses Other than Racehorses, from the Assessor and file with this return.

RACEHORSES – (h-2). If yes is checked, obtain BOE-571-I, Annual Racehorse Tax Return, from the Assessor and file as required.

MANUFACTURED HOMES (MOBILEHOMES) – (i). A manufactured home (mobilehome) is a transportable structure designed to be occupied as a residence, and it is either more than 40 feet long or more than 8 feet wide. Report the number of manufactured homes (mobilehomes) on this property which are currently licensed (license is delinquent or expired) and the number of manufactured homes (mobilehomes) which are not licensed or for which the license is delinquent or expired. Do not report “travel trailers” which are not more than 40 feet long or more than 8 feet wide.

PART II: DECLARATION OF PROPERTY BELONGING TO YOU
Report descriptions and quantities or book cost (100 percent of actual cost) where requested on the form. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. Do not include finance charges for purchased equipment.

LINE 1. SUPPLIES
Enter the total cost from Schedule A.

LINE 2. ANIMALS
Complete Schedule B if applicable and enter the total cost if known.

LINE 3. FIXED MACHINERY AND EQUIPMENT
Enter the total cost from Schedule C.

LINE 4. MOVABLE AND MOBILE EQUIPMENT
Enter the total cost from Schedule D.

LINE 5. OFFICE FURNITURE AND EQUIPMENT
Enter the total cost from Schedule E.

LINE 6. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS
Report cost on line 6 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 month of sale, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, 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 if 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 7. 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 7.

LINE 8. OTHER
Describe and report the cost of tangible property that is not reported elsewhere on this form.

PART III: REAL PROPERTY ALTERATIONS
Check either the Yes or the No box to indicate whether you have made alterations to the real property between January 1, 2019, and December 31, 2019. If No is checked, you may proceed to Part IV.
If you check the Yes box, go to page (P2) to report any alteration made by you to the real property between January 1, 2019, and December 31, 2019. If you have made changes to various parcels, but are filing only one property statement, list the parcel numbers in the box labeled "Enter Code Number "8" in the Code Number Column.

(1) IMPROVEMENTS ADDED OR REMOVED. List and describe additions or alterations made during the twelve months preceding January 1 to buildings, structures, pumps, permanent pipelines or other attachments to the land. Enter the cost of any such changes. List and describe any removals giving the year of acquisition and original cost, if known. Enter the month and year of acquisition, alteration, or removal was completed. If not completed on January 1, enter "CIP" (construction in progress).

(2) TREES, VINES, OR PERENNIALS, PLANTED, REMOVED, BUDDED OR GRAFTED. List and indicate additions or removals during the twelve months preceding January 1. List the date planted, number, species, variety, spacing, number of acres planted, and whether "planted" (all new planting or replacement of existing plantings). Enter the cost of the additions. For removals, describe and list the date of planting, if known. If budded or grafted, provide date and cost. Indicate the action taken in the heading area of the cost column.

(3) CHANGES TO THE LAND SURFACE. Describe any changes made during the twelve months preceding January 1 in the surface of the land, such as leveling, ripping, drainage, well drilling, etc. Enter the cost of such changes, and acres changed. Enter the month and year the changes were completed. If not completed on January 1, enter "CIP" (construction in progress).

PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

Enter the names and addresses of persons renting or managing your property. Enter Code Number "6" in the Code Number Column. The law requires that this property statement, regardless of where it is filed, include: (a) the names and addresses of any person who signs on behalf of the assessee; (b) the names and addresses of any person who is required by statute to have a California Revenue and Taxation Code for failure to file is the case, e.g., if you would have paid $500 to have a pump installed but performed the labor yourself, the value of that labor must be included in the value of the pump. A Limited Liability Company (LLC) 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 assessees written authorization of the employer. If the declaration is signed by a duly appointed fiduciary, 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.

A property statement that is not signed and executed in accordance with the foregoing instructions is not filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

SCHEDULE B - ANIMALS

SCHEDULE D - MOVABLE AND MOBILE EQUIPMENT (self-propelled and related implements)

Report movable equipment, such as: tools, hive boxes, bunkhouse furnishings (owned by the farmer), portable wind machines, temporary pipes and sprinklers that are above ground (not permanent), heaters, smudge pots, pallets, bins, saddles, bridles, etc.

Report mobile equipment, such as: implements of husbandry, items of farm machinery, special mobile equipment (SE Plates), and any other type of self-propelled equipment that is not subject to DMV registration and licensing for highway use. For a comprehensive explanation of "implements of husbandry", see http://www.cfbf.com/storage/app/media/documents/agequipment.pdf.

List each item of machinery and equipment that you own. Equipment out on lease should not be included here; report such equipment, per instructions on line 6. 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 been made, report such equipment, line 4 (V). If you own machinery and equipment at another location in this county and you did not receive a form for reporting equipment at that location, or if your equipment is temporarily outside the county, attach a schedule to this statement showing the location of the equipment and provide the information requested in this schedule. Report all machinery and equipment acquired on lease-purchase option on which the final payment remains to be made. Enter the year of acquisition, the year of manufacture, the lease contract number or other identifier number, the total installed cost to purchase (including sales tax), and the annual rent. If final payment has been made, enter the annual cost. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was capitalized at the present value of the future tax savings. All

SCHEDULE A - SUPPLIES ON HAND

SCHEDULE C - FIXED MACHINERY AND EQUIPMENT

List each item of machinery and equipment that you own. Equipment out on lease should not be included here; report such equipment, per instructions on line 6. 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 been made, report such equipment, line 4 (V). If you own machinery and equipment at another location in this county and you did not receive a form for reporting equipment at that location, or if your equipment is temporarily outside the county, attach a schedule to this statement showing the location of the equipment and provide the information requested in this schedule. Report all machinery and equipment acquired on lease-purchase option on which the final payment remains to be made. Enter the year of acquisition, the year of manufacture, the lease contract number or other identifier number, the total installed cost to purchase (including sales tax), and the annual rent. If final payment has been made, enter the annual cost. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was capitalized at the present value of the future tax savings. All

SCHEDULE E - OFFICE FURNITURE AND EQUIPMENT

Enter the total original installed cost by calendar year of acquisition. Include freight, excise taxes, sales or use taxes, and installation costs. Include fully depreciated office equipment but do not include items that are not fully depreciated. The reported costs should include the cost of machinery or equipment including excise, sales or use taxes, freight and installation charges. Do not include equipment acquired on lease-purchase option on which the final payment remains to be made. Enter the year of acquisition, the year of manufacture, the lease contract number or other identifier number, the total installed cost to purchase (including sales tax), and the annual rent. If final payment has been made, enter the annual cost. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was capitalized at the present value of the future tax savings. All