EF-571-A-R27-0523-10000113-1

BOE-571-A (P1) REV. 27 (05-23)

# AGRICULTURAL PROPERTY STATEMENT FOR 2024

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2024)



# Paul Dictos, CPA Fresno County Assessor-Recorder

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

LOCATION OF THE PROPERTY (the a separate statement for each location)    Tax Rath Arigo   Separate statement for each location    Tax Rath Arigo   Separate statement	RETURN THIS ORIGIN	IAL FORM. COPIES WILL	NOT BE ACCEPTE	ΞD.		d.	When di	id you s	start business a	at this locat	tion? DATE:	
Exter name and telephone no. of authorized person to contact at location of accounting records:		•				e.	Enter locaccount	cation o	of general ledg ords <i>(include z</i> i	er and all r ip code):	elated	
DECATION OF THE PROPERTY (file a separate statement for each location)    Control of the property   Parcel   Pa	(Make necessary correction	ns to the printed name and ma	ailing address.)									
CONTINUED   Continue of legal self) corporation, referred to contain from the clean containing of the control										o. of author	ized person t	to contact at location of
LOCATION OF THE PROPERTY (the a separate statement for each location)    Tax Rath Arigo   Separate statement for each location    Tax Rath Arigo   Separate statement						g.	During (1) Did a	the per	iod of January	1, 2023, t	hrough Dece	ember 31, 2023 b, limited liability company, etc.)
CONTION OF THE PROPERTY   Paroul no. of this   Continued to the separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate datement for each location (if known)   Tox Rate A less   Separate   Separa			c.   Enter name and telephone no. of authorized person to contact at location of accounting records:									
PART I: GECLARATION OF PROPERTY BELONGING TO YOURS (attach schedule from sociation) (if more sociation)	l						in Califo		_	equisition?	rear property	(see mandations for definition
Assessor Chy No. Do voltage and process   No. (if yes is checked   No.	L OCATION OF THE PROF	DEDTY		Parad va of	thia	_				one (1) and	(2) Electronic	when the form DOE 100 D
PART II: DECLARATION OF PROPERTY BELONGING TO OTHERS  PART III: TREES, VINES OR PERENNIALS (Reconstructions) and page 6. Part III)  9. Aboreviations: planted (P) removed (R) budded (B) or grafted (C)  PART III: TREES, VINES OR PERENNIALS (Reconstructions) and page 6. Part III]  9. Aboreviations: planted (P) removed (R) budded (B) or grafted (C)  PART III: TREES, VINES OR PERENNIALS (Reconstructions) and page 6. Part III]  9. Aboreviations: planted (P) removed (R) budded (B) or grafted (C)  PART III: TREES, VINES OR PERENNIALS (Reconstructions) and page 6. Part III]  9. Aboreviations: planted (P) removed (R) budded (B) or grafted (C)  PART III: TREES, VINES OR PERENNIALS (Reconstructions) and page 6. Part III]  9. Aboreviations: planted (P) removed (R) budded (B) or grafted (C)  PART III: TREES, VINES OR PERENNIALS (Reconstructions) and page 6. Part III]  9. Aboreviations: planted (P) removed (R) budded (B) or grafted (C)  PART III: TREES, VINES OR PERENNIALS (Reconstructions) and page 6. Part III]  9. Aboreviations: planted (P) removed (R) budded (B) or grafted (C)  PART III: TREES, VINES OR PERENNIALS (Reconstructions) and page 6. Part III]  9. Aboreviations: planted (P) removed (R) budded (B) or grafted (C)  PART III: DECLARATION OF PROPERTY BELONGING TO OTHES  1. Leased equipment  1. Coesification in prograss (CIP)  1. Leased equipment  2. Leases-purchase option equipment  3. Coepitalized leaded equipment  4. A finals  5. Other businesses  1. Septicity Type BY COOS transfer (B) budded (B) or grafted (C)  PART III: DECLARATION OF ROPERTY BELONGING TO OTHES  1. Leased equipment  2. Leases-purchase option equipment  3. Coepitalized leaded equipment  4. Septiment (Reference of the businesses of the property equipment (Reference of the businesses of the property equipment (Reference of the businesses of the property equipment (Reference of the property equipment (Refe					own) '		h	Do yo	u have:			egal Entities, to the State quirements.
B. Enter local telephone no.   FAX no.   Email Address   Property   Ves   No   Property	PARTI: GENERAL INFO	ORMATION (complete (a) thro	ugh (i)1			3303301	Omy			ow horses		
Description   Part			agii (i)j							red homes		
PART IV: DECLARATION OF PROPERTY BELONGING TO O'U (attach schedule for any adjustment to cost)   COST (omit cents)   ASSESSOR'S USE ONLY			Em	nail Address								
PART II: DECLARATION OF PROPERTY BELONGING TOYOU (attach schedule for any adjustment to cost)  7. Supplies  7. Supplies  7. Supplies  7. Supplies  8. Equipment (including movable talm equipment)  8. Equipment (including movable talm equipment)  8. Equipment (on lease, rent, or conditional sale to others  8. Equipment (on lease, rent, or conditional sale to others  8. Equipment (on lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to others  8. Equipment on ton lease, rent, or conditional sale to rent lease on Soledules C, D, or E  9. Abbreviations: planted (P), removed (R), budded (B) or grafted (S)  9. Feech or conditional sales contracts that are not leases on Soledules C, D, or E  9. Leased equipment  9. Captralized leased equipment  10. Captralized leased equipment  11. Captralized leased equipment  12. Government-owned property  13. Captralized leased equipment  14. A farmals  15. Convernment-owned property  16. Leaser's name  17. Malling address  18. DECLARATION BY ASSESSEE  Note: The following declaration must be completed and signed if you do not do so, it may result in penalties.  19. Leased equipment  10. Leaser's name  10. Malling address  10. Leaser's name  10. Malling address  11. Declare under penalty of perpury under the laws of the State of California that I have examined this property statement, including accompanying sc								If yes				
1. Supplies   from Schedule A]   from Schedule B]   from Schedule B]   from Schedule C]   from Schedule C]   from Schedule D]							-41					
2. Animals  Sequence (including movable farm equipment)  Mobile Equipment (self-propelled and related implements)  Sequence (including movable farm equipment)  Mobile Equipment (self-propelled and related implements)  Sequence (including movable farm equipment)  Sequence (including movable farm)  Sequence (including mover equipment)  Sequence (including mo		OF PROPERTY BELONGIN	G 10 YOU (attach scr	ledule for al		_			COST (ornit o	cents)	ASSESS	OR'S USE UNLY
4. Mobile Equipment (self-propelled and related implements)  5. Bidgs, bidg, impr., and/or leasehold impr., land i			/ \ /				_					
5. Elglyment out on lease, rent, or conditional sale to others  6. Equipment out on lease, rent, or conditional sale to others  7. Construction in progress (CIP)  8. Other  PART III: TREES, VINES OR PERENNIALS (see Instructions on page 6. Part III)  9. Abbreviations: planted (P). removed (R), budded (B) or grafted (G)  PARCEL CHORN DE DATE NUMBER SPECIES VARIETY SPACING ACRES PLANTED  PART III: TREES, VINES OR PERENNIALS (see Instructions on page 6. Part III)  9. Abbreviations: planted (P). removed (R), budded (B) or grafted (G)  PARCEL CHORN DE DATE NUMBER SPECIES VARIETY SPACING ACRES PLANTED  PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS  (SPECIEY TYPE BY CODE NUMBER)  Report conditional sales contracts that are not leases on Schedules C, D, or E 4. Animals 5. Other businesses  (SPECIEY TYPE BY CODE NUMBER)  Report conditional sales contracts that are not leases on Schedules C, D, or E 4. Animals 5. Other businesses  (SPECIEY TYPE BY CODE NUMBER)  Report conditional sales contracts that are not leases on Schedules C, D, or E 4. Animals 5. Other businesses  (SPECIEY TYPE BY CODE NUMBER)  Report conditional sales contracts that are not leases on Schedules C, D, or E 4. Animals 5. Other businesses  (SPECIEY TYPE BY CODE NUMBER)  Report conditional sales contracts that are not leases on Schedules C, D, or E 4. Animals 5. Other businesses  (SPECIEY TYPE BY CODE NUMBER)  Tax Obligation: A. Lessor B. Lessee  8. Lessee published published published Security (SPECIES CONTRACTION No.)  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, including accompanying schedules, statements or other attachments, and to the best of my Nowledge and belief it is true, correct, and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee		novable farm equipment)										
6. Equipment out on lease, rent, or conditional sale to others  attach schedule 7. Construction in progress (CIP) 8. Other  PART III: TREES, VINES OR PERENNIALS   See Instructions on page 6; Part III] 9. Abbreviations; planted (P), removed (R) Budded (B) or grafted (G)  PARCEL  CHECK ONE P R B G DATE NUMBER   SPECIES NARIETY   SPACING   ACRES   INTER-PLANTED  PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS  (SPECIFY TYPE BY CODE NUMBER) Report conditional sales contracts that are not leases on Schedules C, D, or E Report conditional sales contracts that are not leases on Schedules C, D, or E Report conditional sales contracts that are not leases on Schedules C, D, or E Report conditional sales contracts that are not leases on Schedules C, D, or E Report conditional sales contracts that are not leases on Schedules C, D, or E Report conditional sales contracts that are not leases on Schedules C, D, or E Report conditional sales contracts that are not leases on Schedules C, D, or E Report conditional sales contracts that are not leases on Schedules C, D, or E Report conditional sales on Schedules C, D, or E Report conditional sales contracts that are not leases on Schedules C, D, or E Report conditional sales on Schedules C, D, or E Report conditional sales contracts that are not leases on Schedules C, D, or E AND DECLARATION PROPERTY PLANTED  ANNUAL ASSESSOR'S USE ONLY  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, 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 assesses in this statement at 12:01 a.m. on January 1, 2024  DATE  OWNERSHIP TYPE (2)  Proprietorship  NAME OF	4. Mobile Equipment (self	-propelled and related implem	ents)		(from Sche	edule D)						
7. Construction in progress (CIP)  9. Albreviations: planted (P), removed (R), budded (B) or graffed (G)  PART III: TREES, VINES OR PERENNIALS [see Instructions or page 6, Part III]  9. Albreviations: planted (P), removed (R), budded (B) or graffed (G)  PARCEL  CHECK ONE P R B G DATE NUMBER SPECIES VARIETY SPACING ACRES  (SPECIEY TYPE BY CODE NUMBER)  Report conditional sales contracts that are not leases on Schedules C. D. or E Report conditional sales contracts that are not leases on Schedules C. D. or E Report conditional sales contracts that are not leases on Schedules C. D. or E Report conditional sales contracts that are not leases on Schedules C. D. or E Report conditional sales contracts that are not leases on Schedules C. D. or E Report conditional sales contracts that are not leases on Schedules C. D. or E Report Conditional sales contracts that are not leases on Schedules C. D. or E Report Conditional sales contracts that are not leases on Schedules C. D. or E Report Conditional sales contracts that are not leases on Schedules C. D. or E Report Conditional sales contracts that are not leases on Schedules C. D. or E Report Conditional Conditional Conditional Schedules C. D. or E Report Conditional Conditional Conditional Schedules C. D. or E Report Conditional			•		,							
ACRES   Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.		· · ·	thers									
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(SPECIFY TYPE BY CODE NUMBER)  Report conditional sales contracts that are not leases on Schedules C. D. or E  1. Leased equipment 4. Animals 5. Other businesses 2. Lease-purchase option equipment 6. Tenants, renters, farmingt. co., etc.  7. Government-owned property  Tax Obligation: A. Lessor B. Lessee  10. Lessor's name  Mailing address  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, 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, 2024.  OWNERSHIP  TYPE (IZI)  Proprietorship  Partnership  Corporation  Other   PREPARER'S NAME AND ADDRESS (typed or printed)  TILE  TELEPHONE NO.  TILE  TELEPHONE NO.  TILE  TELEPHONE NO.  TILE												
(SPECIFY TYPE BY CODE NUMBER)  Report conditional sales contracts that are not leases on Schedules C. D. or E  1. Leased equipment 4. Animals 5. Other businesses 2. Lease-purchase option equipment 6. Tenants, renters, farmingt. co., etc.  7. Government-owned property  Tax Obligation: A. Lessor B. Lessee  10. Lessor's name  Mailing address  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, 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, 2024.  OWNERSHIP  TYPE (IZI)  Proprietorship  Partnership  Corporation  Other   PREPARER'S NAME AND ADDRESS (typed or printed)  TILE  TELEPHONE NO.  TILE  TELEPHONE NO.  TILE  TELEPHONE NO.  TILE												
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Report conditional sales contracts that are not leases on Schedules C, D, or E  1. Leased equipment 4. Animals 5. Other businesses 1. Capitalized leased equipment 6. Tenants, renters, farm mgt. co., etc. 7. Government-owned property  Tax Obligation: A. Lessor 9. Lessor's name Mailing address  10. Lessor's name Mailing address  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, 2024.  OWNERSHIP TYPE (E)  Proprietorship Partnership Other PREPARER'S NAME AND ADDRESS (typed or printed)  TILLE  ANNUAL RENT AND ADDRESS (typed or printed)  PREPARER'S NAME AND ADDRESS (typed or printed)  TILLE  AND COST TO AND AND COST TO AND AND ADDRESS (typed or printed)  AND COST TO AND AND ADDRESS (typed or printed)  AND COST TO AND AND ADDRESS (typed or printed)  TELEPHONE NO.  TILLE  TILLE  AND PREPARER'S NAME AND ADDRESS (typed or printed)  TILLE  AND PREPARER'S NAME AND ADDRESS (typed or printed)  TILLE  AND PREPARER'S NAME AND ADDRESS (typed or printed)  TELEPHONE NO.  TILLE			IG TO OTHERS	1 4								T
1. Leased equipment 2. Lease-purchase option equipment 3. Capitalized leased equipment 5. Transh, renters, farm mgt, co., etc.  Tax Obligation: A. Lessor B. Lessee  9. Lessor's name Mailing address  10. Lessor's name Mailing address  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, 2024.  OWNERSHIP TYPE (IZ)  Proprietorship Partnership Other PREPARER'S NAME AND ADDRESS (typed or printed)  NAME OF LEGAL ENTITY (other than DBA) (typed or printed)  TELEPHONE NO.  TITLE  TELEPHONE NO.  TITLE	<b>\</b>	/	ases on Schedules C,	D, or E		$\Box$ / $\cdot$						
9. Lessor's name Mailing address  10. Lessor's name Mailing address  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, 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, 2024.  OWNERSHIP TYPE (\(\mathbb{Z}\)  Proprietorship  Partnership  Corporation  Other  PREPARER'S NAME AND ADDRESS (typed or printed)  TELEPHONE NO.  TITLE  TELEPHONE NO.  TITLE	<ol> <li>Leased equipment</li> <li>Lease-purchase option</li> </ol>	4. Ar equipment 6. Te	nimals 5. Othe enants, r <mark>ent</mark> ers, farm m	r businesse gt. co. <mark>, et</mark> c.				MFG.	LEASE OR DENTIFICATION	NEW	RENT	USE ONLY
Mailing address  10. Lessor's name Mailing address  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, 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, 2024.  OWNERSHIP TYPE (II)  Proprietorship Partnership NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)  NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)  Proprietorship Partnership Title  NAME OF LEGAL ENTITY (other than DBA) (typed or printed)  TITLE  TELEPHONE NO. TITLE	Tax Ob	bligation: A. Lessor	B. Lessee									
DECLARATION BY ASSESSEE	Mailing address				•							
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, 2024.  OWNERSHIP TYPE (IV)  Proprietorship Partnership NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)  TITLE  NAME OF LEGAL ENTITY (other than DBA) (typed or printed)  PREPARER'S NAME AND ADDRESS (typed or printed)  TITLE  TELEPHONE NO.  TITLE												
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, 2024.  OWNERSHIP TYPE (☑)  Proprietorship □ NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)  NAME OF LEGAL ENTITY (other than DBA) (typed or printed)  TITLE  NAME OF LEGAL ENTITY (other than DBA) (typed or printed)  TELEPHONE NO. TITLE  TELEPHONE NO. TITLE			DI	ECLARA	TION BY	' ASSI	ESSEE	·			•	
owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2024.  OWNERSHIP TYPE (☑)  Proprietorship □  Partnership □  Corporation □  Other □□□□  PREPARER'S NAME AND ADDRESS (typed or printed)  TILE  TELEPHONE NO.  TELEPHONE NO.  TILE  TELEPHONE NO.  TILE		ty of perjury under the laws o	of the State of Californ	ia that I hav	ve examin	ed this p	property :	statem	ent, including	accompar	nying schedu	
OWNERSHIP TYPE (☑)  Proprietorship  Partnership  Corporation  Other  Description  Other  Description  NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)  Title  FEDERAL EMPLOYER ID NO.  TELEPHONE NO.  TILE  TELEPHONE NO.  TILE	other attachments, a owned, claimed, poss	and to the best of my kno sessed, controlled, or manag	owledge and belief ged by the person na	it is true, o med as the	correct, a e assessee	nd com e in this	plete ar stateme	nd incli nt at 12	udes all prop 2:01 a.m. on c	erty requ lanuary 1,	ired to be 2024.	reported which is
Proprietorship Partnership Corporation Other   PREPARER'S NAME AND ADDRESS (typed or printed)  Proprietorship NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)  TITLE  FEDERAL EMPLOYER ID NO.  TELEPHONE NO.  ( )	OWNERSHIP	SIGNATURE OF ASSESSEE OR	AUTHORIZED AGENT*							[	DATE	
Proprietorship Partnership Corporation Other   PREPARER'S NAME AND ADDRESS (typed or printed)  TELEPHONE NO.   TITLE	TYPE (☑)	<b> </b>										
Corporation Other Department of the control of	Proprietorship	NAME OF ASSESSEE OR AUTH	ORIZED AGENT* (typed o	or printed)						7	TITLE	
Corporation Other Description Other	Partnership	NAME OF LEGAL ENTITY (other	than DBA) (typed or print	ed)						F	EDERAL EMP	LOYER ID NO.
Other Departer's Name and address (typed or printed)  Telephone No.  ( )	Corporation	(38.0)	,	•								
gent: See page 8 for Declaration by Assessee instructions THIS DOCUMENT IS NOT SUBJECT TO BUILD IN INSPECTION		PREPARER'S NAME AND ADDR	ESS (typed or printed)			TE	LEPHONE	E NO.		1	TITLE	
	gent: See page 8 for Declara	ation by Assessee instructions	THE DOCUME	IT IC NO	T CI ID II	\ 		LIC	ISBECTIO	NI		

used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. (Attach additional

schedule if necessary.)

SCHEDULE A — SUPPLIES on hand at 12:01 a.m., January 1, 2024 — Report the description, the	DESCRIPTION	QUANTITY	соѕт
quantity, and the cost of supplies such as fuel, oil,			
grease, fertilizer, insecticide, building and fencing			
material, repair parts, vaccines and other veterinary supplies, feed and seed (see instructions), and other			
(identify). (Attach additional schedule if necessary.)			
	ENTER ON PART II, LINE 1	TOTAL COST	
SCHEDULE B — ANIMALS — Report the description and	DESCRIPTION	NUMBER	COST IF KNOWN
number (cost if known) of all taxable animals such as those			

SCHEDULE C — COST DETAIL: EQUIPMENT Do not include property reported in Part IV. Include expensed equipment and fully depreciated items. Include sales or use tax, freight, and installation costs. Do not include licensed vehicles. *Attach schedules as needed*. Lines 20, 33, and 34 "Prior" — report detail by year(s) of acquisition on a separate schedule.

ENTER ON PART II, LINE 2

**TOTAL COST** 

ASSESSOR'S USE ONLY

L I N E	Calendar Year of Acq.	A MACHINERY AND EQUIPMENT (except mobile or fixed equipment)		B OFFICE FURNITURE AND EQUIPMENT			C OTHER EQUIPMENT (describe)			Calendar Year	D PERSONAL COMPUTERS		
N O	Acq.	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		соѕт	ASSESSOR'S USE ONLY		of Acq.	COST	ASS US	ESSOR'S E ONLY
11	2023									2023			
12	2022									2022			
13	2021									2021			
14	2020				A					2020			
15	2019									2019			
16	2018									2018			
17	2017									2017			
18	2016						<b>A</b> [			2016			
19	2015									2015			
20	2014									Prior			
21	2013									Total			
22	2012										LOCAL AREA	E	PK (I AN)
23	2011										EQUIPMENT A	ND MAIN	IFRAMES
24	2010										COST		ESSOR'S E ONLY
25	2009									2023			
26	2008									2022			
27	2007									2021			
28	2006									2020			
29	2005									2019			
30	2004									2018			
31	2003									2017			
32	2002									2016			
33	Prior									2015			
34	Total									Prior			
35										Total			
36	Add TO schedul	TALS on lines 21, es. (enter here and	34, 35, and any addition of the state of the	onal ine 3)		\$							

de	epreciat	ed items. Include sales or use	<b>ENT</b> (self-propelled and relate tax, and freight. <i>Attach schedu</i> of include licensed vehicles. <b>Do i</b>	lles as needed. Line 58 "Prior"	<ul> <li>report detail by year(s) of</li> </ul>	ASSESSOR'S USE ONLY
٦		MOBILE EQUIPMENT (self-pr	opelled and related implements) and licensed vehicles)		ESTERS	
I N E	Calendar Year of	A PURCHASED NEW	B PURCHASED USED	C PURCHASED NEW	D PURCHASED USED	
N O	Acq.	COST	COST	COST	COST	
36	2023					
37	2022					
38	2021					
39	2020					
40	2019					
41	2018					
42	2017					
43	2016					
44	2015					
45	2014					
46	2013					
47	2012					
48	2011					
49	2010					
50	2009					
51	2008					
52	2007					
53	2006					
54	2005					
55	2004					
56	2003					
57	2002					
58	Prior					
59	Total					
60	A 11 TO	TALO ( A D A D.	delle control de la lace			
61	(enter h	TALS from Columns A-D and any a ere and on page 1, Part II, Line 4)	dditional schedules.	\$		
REM	ARKS:					



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

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LAND AND LAND DEVELOPMENT

Attach schedules as needed. Line 84 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

L	Calondor		LEASEHOL	G IMPROVEMENTS, A D IMPROVEMENTS		( LAN	D		D AND LAI				
N E	Calendar Year of	STRUCT	STRUCTURE ITEMS ONLY (see Instructions)  B FIXTURES ONLY (see Instructions)				IMPROVE ., blacktop, o	MENTS curbs, fences)		<b>DEVELOPMENT</b> (e.g., fill, grading)			
N O	Acq.	COST	ASSESSOR'S USE ONLY	COST	4005000010		ST	ASSESSOR'S USE ONLY	COST	ASSESSOR' USE ONLY			
32	2023												
3	2022												
4	2021												
5	2020												
6	2019												
7	2018												
8	2017												
9	2016												
70	2015												
1	2014												
'2	2013												
73	2012												
<b>'</b> 4	2011												
5	2010												
76	2009												
7	2008												
78	2007					Λ							
79	2006												
30	2005					V							
31	2004												
32	2003												
33	2002												
34	Prior												
35	Total												
86				l schedules. (enter her	e and on page 1, Par	t II, Line 5)			\$				
			IONS (see instructions emoved (structures, pu					COST (omit of		ASSESSO USE ON			
	PARCEL		. /1	DESCRIPTION			I & YEAR	XXXX					
						ADDED	REMOVED						
_													
38.		in the land surfa		rainage, well drilling, e	tc.)	I	_						
	PARCEL			DESCRIPTION		MONTH & YEA	AR ACRES						
_													

# **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 agricultural 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 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. 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-A.

THIS STATEMENT IS SUBJECT TO AUDIT. THIS STATEMENT IS NOT
A PUBLIC DOCUMENT. THE
INFORMATION DECLARED WILL
BE HELD SECRET BY THE ASSESSOR.

IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.

#### **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 (i).

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 — (a).

**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* 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-J, Annual Racehorse Tax Return, from the Assessor and file as required



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BOE-571-A (P6) REV. 27 (05-23)

**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 **not** 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. EQUIPMENT

Enter the total cost from Schedule C.

LINE 4. MOBILE EQUIPMENT (self-propelled and related implements)

Enter the total cost from Schedule D.

# LINE 5. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

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 monthly rent, (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 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: TREES, VINES, OR PERENNIALS

Trees, vines, or perennials, planted, removed, budded or grafted. List and indicate additions or removals during the twelve months preceding January 1. For additions, list the date planted, number, species, variety, spacing, number of acres planted, and whether "planted" (all new planting or replanting) or "interplant" (new planting intermixed with existing plantings). Enter the cost of the additions. For removals, describe and list the date of planting, if known. If budded or grafted, provide dates and cost. Indicate the action taken in the heading area of the cost column.

### Part IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

Enter the name and mailing address of the owner. 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 C, D, or E.
- 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 Schedules C, D, or E.



BOE-571-A (P7) REV. 27 (05-23)

- 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 lease contract number or other identification number, and the total installed cost to purchase (including sales tax). Do not include in Schedules C, D, or E unless final payment has been made.
- 4. **Animals.** Report all taxable animals, such as those used in riding stables, pack station operations, or rodeos, stallions or broodmares held for breeding, and registered or show horses on your premises which belong to others. Enter Code Number "4" in the Code Number Column. Describe the type of animals (use a second line on this schedule or attach a schedule). If you board racehorses, report the horses on BOE-571-J1, *Annual Report of Boarded Racehorses*.
- 5. Other Businesses. Report other businesses on your premises.
- 6. **Tenants, Renters, Farm Management Co., etc.** Report the names and addresses of persons renting or managing your property. Enter Code Number "6" in the Code Number Column.
- 7. **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 — SUPPLIES ON HAND

Report the description, the quantity and the cost of supplies on hand. Use the open lines of the schedule or attach a schedule showing the type and cost of the item.

- (1) FEED Report all feed held for use by taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding, showing tons if grown and if purchased, the amount on hand and cost per unit.
- (2) SEED Report the cost (or type and weight) of seed held for feed crops which are intended for your own use. **Do not** report seed held for sale or for the production of crops intended for sale.

## SCHEDULE B — ANIMALS

Report the description and number (cost if known) of all taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. (Do not report animals involved in the production of food and fiber, such as dairy cattle and bulls, beef cattle and bulls, draft animals, swine, sheep and poultry and animals held for sale or lease.) If you have animals on your premises which you do not own, report ownership and description in Part IV, Declaration of Property Belonging to Others. Complete question "h" in Part I if you have racehorses, registered or show horses. Do not report such animals on this schedule.

### SCHEDULE C — COST DETAIL: EQUIPMENT

Do not include property already reported in Part IV.

LINES 11-35. 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 IV). 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 line 6, Part II the cost of equipment out on lease or rent.

Column A. Include movable, non-mobile items, 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.

Fixed equipment items, such as: bulk feed tanks, milk barn equipment, feeders, cages, egg washing and grading machines, hulling equipment, wind machines, etc., should be reported as fixture improvements on Schedule E, Column B. Note: pumps, pumphouses, or permanent irrigation lines are improvements, which involve land surface changes that have occurred during the twelve months preceding January 1, and are thus also required to be reported via Schedule E.

The reported costs should include the cost of machinery or equipment including excise, sales, or use taxes, freight and installation charges. (Note: A charge for self-construction/labor should be imputed when such is the case, e.g., if you would have paid \$500 to have heaters installed but performed the labor yourself, the value of that labor must be included in the value/cost of such machinery and equipment.)

Column B. Enter the total original installed cost by calendar year of acquisition. Include freight-in excise taxes, sales or use taxes, and installation costs. Include fully depreciated office equipment but do not include items that were traded, retired, transferred, sold, or junked and removed physically from the premises. If office equipment is located elsewhere in the county, attach a similar schedule and identify the location. All office equipment must be reported on this statement.

**Column C.** Describe other equipment not reported in Columns A, B, or D.



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Column D, E. Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column A. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported in column D; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported in column E. 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 C may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

**LINES 20, 33 and 34.** 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 20, 33 and 34.

LINE 36. Add totals on lines 21, Column D; line 35, Column E; line 34, Columns A, B, C; and any additional schedules. Enter the same figure on Part II, line 3 that you entered in the box.

# SCHEDULE D — MOBILE EQUIPMENT (self-propelled and related implements)

Implements of husbandry items, including but not limited to, tractors, harvesters, shakers, backhoes, forklifts, crawler loaders, vehicle mounted portable wind machines, and related implements; and any other type of self-propelled or towed equipment that is not subject to DMV registration and licensing for highway use. (see http://www.cfbf.com/wp-content/uploads/2019/06/agequipment.pdf for a more detailed explanation of "implements of Husbandry")

Moveable, non-mobile items, 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 and bridles, should be reported via Schedule C, Column A

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 **not** been made, report such equipment in Part IV). 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, whether fully depreciated or not, including implements of husbandry, special mobile equipment (SE Plates), and other vehicles exempt from licensing and registration under Division 16 of the Vehicle Code. Do not include licensed vehicles designed primarily for the transportation of persons or property on a highway.

The reported cost should include excise taxes, sales or use taxes, freight charges, and installation costs. 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 entered on your books and records. Include expenses incurred immediately after purchase to bring a machine up to operable condition. As mentioned in Schedule C, the value of self-construction must be included.

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

**LINES 62-86.** 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 C. With respect to Columns A and B, 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).

If you had any additions or disposals reported in Columns A, B, C, or D during the period of January 1, 2023 through December 31, 2023 complete the schedules at lines 87-88 showing the month and year and description of each addition and disposal.

- (87) 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 items attached 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 the addition, alteration, or removal was completed. If not completed on January 1, enter "CIP" (construction in progress).
- (88) 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).



#### **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.

