



**Paul Dictos, CPA**  
**Fresno County Assessor-Recorder**  
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**APARTMENT HOUSE PROPERTY  
STATEMENT FOR 2025**

*(Declaration of costs and other related  
property information as of 12:01 A.M.,  
January 1, 2025)*

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

**FILE RETURN BY APRIL 1, 2025**

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

LOCATION OF THE PROPERTY *(street, city)*  
*(file a separate statement for each location)*

2. Enter the total number of units for the location listed.

Do you live in one of the units?  
 Yes  No

If **yes**, enter the unit number \_\_\_\_\_  
3. During the period of January 1, 2024 through December 31, 2024:

- (1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity?  
 Yes  No
- (2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition?  
 Yes  No
- (3) If YES to both questions (1) and (2), filer must submit form **BOE-100-B, Statement of Change in Control and Ownership of Legal Entities**, to the State Board of Equalization. See instructions for filing requirements.

Local Telephone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Email Address \_\_\_\_\_

Enter location of general ledger and all related accounting records *(include zip code)*:

STREET _____	CITY _____	STATE _____	ZIP _____
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Enter name and telephone number of authorized person to contact at location of accounting records:

**CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.**

1. If you no longer own this property as of January 1 of this year, show the name and mailing address of the new owner:

Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

4. Do any other individuals, partnerships or corporations do business or own personal property (other than household furniture and personal effects of your tenants) located on your premises?  Yes  No If **yes**, list below.

NAME AND ADDRESS OF OWNER OF SUCH PROPERTY	NATURE OF THE BUSINESS OR PROPERTY	ASSESSOR'S USE ONLY

5. Do you hold furniture or equipment belonging to others on a loan, rental, or lease basis?  Yes  No If **yes**, list below.

NAME AND ADDRESS OF OWNER OF SUCH PROPERTY	QUANTITY AND DESCRIPTION

6. ENTER BELOW the number of fully furnished, partly furnished (e.g., stoves and refrigerators, not built-in), and unfurnished units. Also complete Schedule A. Do not include, either here or in Schedule A, any unit in which you live.

	SLP. ROOM	STUDIO	1 BEDRM.	2 BEDRM.	3 BEDRM.	LARGER
FULLY FURNISHED						
PARTLY FURNISHED						
UNFURNISHED						
TOTALS						

7. Supplies \_\_\_\_\_ Cost \_\_\_\_\_

8. Furniture and appliances \_\_\_\_\_ Enter From Schedule A

9. Other furniture and equipment \_\_\_\_\_ Enter From Schedule B

10. \_\_\_\_\_

TOTAL FULL VALUE
PERSONAL PROPERTY
FIXTURES
OTHER IMPROVEMENTS
LAND

THIS STATEMENT SUBJECT TO AUDIT





## 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.

### LINE 3. PROPERTY TRANSFER

**Real Property** – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.

**Controlling Interest** – When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

**Forms, Filing Requirements & Penalty Information** – Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov) to obtain form BOE-100-B, applicable filing requirements, and penalty information.

**LINE 4.** Check the appropriate box. If **yes** is checked, enter the name and address of the owner of the furniture or equipment. Briefly describe the nature of the business or property. **Do not** report household furnishings owned by tenants and used in their living quarters, or other personal property owned or controlled by tenants.

**LINE 5.** Check the appropriate box. If **yes** is checked, enter the name and address of the owner or lessor and the quantity and description of the furniture or equipment. The lessor of the items will be asked to declare them.

**LINE 6.** Enter the number of fully furnished, partly furnished, and unfurnished units in the appropriate column or columns. If the owner of the building (other than a corporation) occupies a unit as his living quarters, do not include it. Please indicate in the **REMARKS** area the items contained in a typical PARTLY FURNISHED apartment of each size. A *sleeping room* is a room with no kitchen facilities; a *studio* contains a kitchen and a convertible living room; a *1 bedrm.* contains a bedroom, living room, kitchen, etc. Attach additional sheets if necessary.

**LINE 7.** Enter the cost of supplies that are on hand at 12:01 a.m. on January 1 of this year. Include janitorial and pool supplies, whether carried in your asset accounts or expensed.

**LINES 8 and 9.** Enter the total cost from Schedules A and B.

**SCHEDULE A.** Complete the schedule as instructed. If a portion of the furniture used in your rental units has been placed in storage, include the cost in the schedule and enter in the remarks the address where stored. **Do not** include built-in appliances, installed carpeting, or drapes as furniture; such items are considered part of the building. **Include** ranges, refrigerators, dishwashers, etc., if not built-in.

**SCHEDULE B.** Complete the schedule as instructed. **Include** all equipment not reported in Schedule A. If you care to attach a schedule listing types of equipment separately, you may do so.

### DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)**, the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

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

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

