



Paul Dictos, CPA
Fresno County Assessor-Recorder
 P. O. Box 1146
 Fresno, CA 93715
 (559) 600-3534
 www.assessor.co.fresno.ca.us

APARTMENT HOUSE PROPERTY STATEMENT FOR 2026

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

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 1, 2026

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, 2025 through December 31, 2025:

(1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity?

Yes No

(2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition?

Yes No

(3) If YES to both questions (1) and (2), filer must submit form **BOE-100-B, Statement of Change in Control and Ownership of Legal Entities**, to the State Board of Equalization. See instructions for filing requirements.

Local Telephone Number _____ Fax Number _____

Email Address _____

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

STREET _____ CITY _____ STATE _____ ZIP _____

Enter name and telephone number of authorized person to contact at location of accounting records:

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.

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

Name _____

Mailing Address _____

City and State _____

Zip Code _____

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

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

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

NAME AND ADDRESS OF OWNER OF SUCH PROPERTY	QUANTITY AND DESCRIPTION

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

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

7. Supplies

Cost

8. Furniture and appliances

Enter From Schedule A

9. Other furniture and equipment

Enter From Schedule B

TOTAL FULL VALUE

PERSONAL PROPERTY

FIXTURES

OTHER IMPROVEMENTS

LAND

THIS STATEMENT SUBJECT TO AUDIT



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

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

SCHEDULE A FURNITURE AND APPLIANCES (include items in storage; do not include built-ins)				SCHEDULE B OTHER FURNITURE AND EQUIPMENT (office, lobby, laundry, pool, vending, signs, fire extinguishers)			
Year of Acquisition	Original Installed Cost (NOT depreciated book value)	FOR ASSESSOR'S USE ONLY		Year of Acquisition	Original Installed Cost (NOT depreciated book value)	FOR ASSESSOR'S USE ONLY	
		Factor	Value			Factor	Value
2025				2025			
2024				2024			
2023				2023			
2022				2022			
2021				2021			
2020				2020			
2019				2019			
2018				2018			
2017				2017			
2016				2016			
2015 & prior				2015 & prior			
TOTAL COST \$ _____ Enter on line 8, page 1.				TOTAL COST \$ _____ Enter on line 9, page 1.			

THIS IS A SAMPLE!
DO NOT USE!

REMARKS:

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.

OWNERSHIP TYPE <input checked="" type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	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 3 for Declaration by Assessee instructions.



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 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.**

