EF-571-RW-R07-0725-27000037-1

BOE-571-RW (P1) REV. 07 (07-25)

RIGHT OF WAY PROPERTY STATEMENT FOR 20__

Declaration of costs and other related property information as of 12:01 A.M., January 1, 20__)

FILE RETURN BY APRIL 1, 20__

Xochitl Marina Camacho
Monterey County Assessor
P. O. Box 570
Salinas, CA 93902-0570
Phone: (831) 755-5035
Fax: (831) 755-5435
assessor@countyofmonterey.gov

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

RETURN THIS ORIGINAL. COPIES WILL NOT BE ACCEPTED.

CONTACT INFORMATION:
NAME
TITLE
TELEPHONE NO.
FAX NO.
E-MAIL ADDRESS

THIS IS A SAMPLE! DO NOT USE!

	A	B	C	D	E		F	G
SEGMENT	FILE/PARCEL NO. ASSESSOR'S USE ONLY	ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NO.	TYPE STATUS LINE	WIDTH-FT LENGTH CLASS	OWN	ACQUIRED ACT/EST BOOKED	BASIS ACT/EST BOOKED
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								

DECLARATION BY ASSESSEE

NO. OF CONTINUATION SHEETS ATTACHED ______

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, 20__

OWNERSHIP TYPE (3)			
Proprietorship ☐	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶		DATE
Partnership ☐	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
Corporation ☐	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NO.
Other ______ ☐	PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NO. ( )	TITLE

*Agent: see page 3 for Declaration by Assessee instructions.

THIS STATEMENT SUBJECT TO AUDIT

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BOE-571-RW (P2) REV. 07 (07-25)

RIGHT-OF-WAY PROPERTY STATEMENT

NAME

	A	B	C	D	E		F	G
SEGMENT	FILE/PARCEL NO. ASSESSOR'S USE ONLY	ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NO.	TYPE STATUS LINE	WIDTH-FT LENGTH CLASS	OWN	ACQUIRED ACT/EST BOOKED	BASIS ACT/EST BOOKED
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								

CONTINUATION SHEET NO.

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INSTRUCTIONS FOR RIGHT-OF-WAY PROPERTY STATEMENT

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-RW.

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.**

Verify or provide your name and mailing address on the front of the property statement. Also provide the name, title, telephone number, and fax number of the person to contact regarding this property statement.

Report all rights-of-way situated in this county that you owned, claimed, possessed, controlled, or managed on the tax lien date, except do not report rights-of-way assessed by the California State Board of Equalization or rights-of-way assessed with another property such as an oil lease. The property statement will be rejected if segment information is not provided as requested in these instructions or if the property statement is captioned "No Change," "Change Only Listing," "Same as Last Year," or similar wording.

List segments in file/parcel number and segment name order. List new segments separately for both manually- and computer-prepared listings. Provide maps for all rights-of-way acquired since the previous lien date.

Column E — Width. It is acceptable to report an average width for rights-of-way having similar characteristics. You may also provide your "best reasonable guess." If the width is unknown or undefined, report the width as "1" (foot).

Column E — Length. It is acceptable to report an average amount per length for rights-of-way having similar characteristics. It is not expected or required that you report the exact amount for each and every length. Please use prudent reasonable judgment in allocating accounting costs and property tax basis.

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.

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BOE-571-RW (P4) REV. 07 (07-25)

EXAMPLE AND EXPLANATION OF INFORMATION REQUIRED IN EACH COLUMN

Example

	A	B	C	D	E		F	G
SEGMENT	FILE/PARCEL NO.	ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NO.	TYPE	WIDTH-FT		ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			STATUS	LENGTH		ACT/EST	ACT/EST
				LINE	CLASS	OWN	BOOKED	BOOKED
SEGMENT	25-1234567-123		PL1 - PL2	A	25		03/01/1975	41020
			761477A	O	8356		B	B
			NEAR HWY 55	1	3	D	07/01/1948	5100

Explanation

COLUMN	ITEM		DESCRIPTION
A	File/Parcel No.		Assessor's file or parcel number. Enter "NEW" for newly acquired segments not reported previously.
	Assessor's Use Only		Leave this item (cell) blank.
B	Assessed Value or Date Sold or Abandoned		Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date (e.g., A-5/15/95).
C	Designation, Name, or No.		Enter the right-of-way name, number, or other designation.
			This item is for your use, such as location coding, map reference, accounting information, etc. Indicate the purpose of the item (see example "Location").
			This item is for your use, such as location coding, map reference, accounting information, etc. Indicate the purpose of the item (see example "Remarks").
D	Type		Enter "A" for intercounty or "B" for intracounty. An intercounty right-of-way starts in one county and ends in another.
	Status		Enter one of the following status codes: "A" - Abandoned during the past year. "S" - Sold during the past year. "I" - Idle in which no pipelines exist. "O" - Operational in which one pipeline exists.
	Lines		Enter the number of pipelines within the right-of-way excluding pipelines belonging to others.
E	Width-Ft		Enter the right-of-way width in feet using whole numbers. An average width may be entered for rights-of-way having similar characteristics. A "best guess" is acceptable. If width is unknown or undefined, enter 1.
	Length		Enter the right-of-way length in feet using whole numbers (no decimal).
	Class	Ownership	Enter one of the following land classification codes (contact the Assessor for the definitions and use of these codes): "1" through "5" - The Assessor uses a predetermined value per mile based on type and location of the right-of-way; for example, a class code of "1" may be used for rights-of-way going through a large city. "N" - Not valued; for example, no pipelines exist because current environmental laws preclude construction. "A" - The Assessor is using an acquisition date and cost different from those associated with class codes "1" through "5." Enter one of the following ownership codes: "D" - The surface, non-government land owner and the right-of-way owner are different. "P" - The surface owner is a government entity. "S" - The surface, non-government land owner and the right-of-way owner are the same.

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COLUMN	ITEM		DESCRIPTION
F	Acquired		Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base year, actual acquisition date, or an alternate date set by the Assessor.
	Act/Est		Enter one of the following codes relating to the acquired date: "A" - Actual date of acquisition. "E" - Actual date is unknown, the date provided is your best guess. "Y" - The acquisition year is actual, but the month and day are estimated. "B" - Base year as set by the Assessor, or the date associated with class code "1" through "5."
	Booked		Enter the date when the right-of-way was first reflected in your accounting records. Leave this blank if not in your books.
G	Basis		Enter the property tax basis. The amount to report is the full purchase price including survey fees, legal charges, and other acquisition expenses, whether or not the expenses are capitalized for income tax or financial reporting purposes. Gifts and other non-cash grants to the seller must be converted to cash equivalent and added to the purchase price. If the Assessor uses a land classification value code other than "A," the basis will be changed to reflect the value associated with that class code.
	Act/Est		Enter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - Actual cost is unknown, the basis reported is your best guess. "B" - Basis as set by the Assessor, or the basis associated with class code "1" through "5".
	Booked		Enter the actual amount booked in your accounting records.

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