EF-571-F-R28-0524-47000091-1

Craig S. Kay
Siskiyou County Assessor-Recorder
311 Fourth Street, Room 108
Yreka, CA 96097-2984
Telephone (530) 842-8036

BOE-571-F (P1) REV. 28 (05-24)

AGRICULTURAL 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.)

d. When did you start business at this location? DATE: _____
e. Enter location of general ledger and all related accounting records *(include zip code)*: _____

f. Enter name and telephone no. of authorized person to contact at location of accounting records: _____

g. 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.

h. Do you have: (1) Registered or show horses? ☐ Yes ☐ No
(2) Racehorses? ☐ Yes ☐ No
*(If **yes** is checked, see instructions)*

i. Are there manufactured homes/mobilehomes located on the property? ☐ Yes ☐ No
If **yes**, indicate: No. currently licensed _____
No. not currently licensed _____

LOCATION OF THE PROPERTY
(file a separate statement for each location)

Tax Rate Area

Assessor Only

PART I: GENERAL INFORMATION *[Complete (a) through (i)]*

a. Enter type of farm or business:
b. Enter local telephone no. FAX no. Email Address
c. Do you own the land at this location? ☐ Yes ☐ No
If **yes**, is the name on your deed recorded as shown on this statement? ☐ Yes ☐ No

PART II: DECLARATION OF PROPERTY BELONGING TO YOU *(attach schedule for any adjustment to cost)*

		COST *(omit cents)*	ASSESSOR'S USE ONLY
1. Supplies	*(from Schedule A)*		
2. Animals	*(from Schedule B)*		
3. Fixed machinery and equipment	*(from Schedule C)*		
4. Movable and mobile equipment (self-propelled and related implements)	*(from Schedule D)*		
5. Office furniture and equipment	*(from Schedule E)*		
6. Equipment out on lease, rent, or conditional sale to others	*(attach schedule)*		
7. Construction in progress (CIP)	*(attach schedule)*		
8. Other			

PART III: REAL PROPERTY ALTERATIONS

Have you made any changes to the real property this past year? ☐ Yes ☐ No
If **Yes,** please complete Part III — "Real Property Alterations" on page 4. See Instructions on page 6, Part III.

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
1. Leased equipment
2. Lease-purchase option equipment
3. Capitalized leased equipment
4. Animals
5. Other businesses
6. Tenants, renters, farm mgt. co., etc.
7. Government-owned property

Tax Obligation: A. Lessor B. Lessee			YEAR OF ACQ.	YEAR OF MFG.	DESCRIPTION AND LEASE OR IDENTIFICATION NO.	COST TO PURCHASE NEW	ANNUAL RENT	ASSESSOR'S USE ONLY	
Lessor's name Mailing address									
Lessor's name Mailing address									

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (☑)
Proprietorship ☐
Partnership ☐
Corporation ☐
Other _____ ☐

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, 2025.

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 NO.
PREPARER'S NAME AND ADDRESS *(typed or printed)*	TELEPHONE NO. ( )	TITLE

** Agent: See page 8 for Declaration by Assessee instructions.*

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

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THIS IS A SAMPLE! DO NOT USE!

SCHEDULE A — SUPPLIES on hand at 12:01a.m., January 1, 2025 — Report the description, the 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)*.

DESCRIPTION	QUANTITY	COST	ASSESSOR'S USE ONLY
ENTER ON PART II, LINE 1	**TOTAL COST**		

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 *(attach additional schedule if necessary)*.

DESCRIPTION	NUMBER	COST IF KNOWN	
ENTER ON PART II, LINE 2	**TOTAL COST**		

SCHEDULE C — FIXED MACHINERY AND EQUIPMENT — Report items such as bulk feed tanks, milk barn equipment, feeders, cages, egg washing and grading machines, hulling equipment, wind machines, etc. **Do not include** pumps; pumphouses or permanent irrigation lines; these are improvements to be reported in PART III when changed since last lien date *(attach additional schedule if necessary)*.

ITEM	MAKE	MODEL	YEAR OF MANUFACTURE	PURCHASE DATE	COST	

SCHEDULE D — MOVABLE AND MOBILE EQUIPMENT (self-propelled and related implements) — Report items such as tractors, harvesters, plows, 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, shakers, saddles, bridles, etc. *(see additional instructions for reporting Schedule D equipment, in the Instructions section below, and attach an additional schedule if necessary)*

ASSESSOR'S USE ONLY

ITEM	MAKE	MODEL	YEAR OF MANUFACTURE	PURCHASE DATE	COST		

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BOE-571-F (P4) REV. 28 (05-24)

PART III: REAL PROPERTY ALTERATIONS *See instructions on page 6, Part III — (Describe and Report Costs)*

COST *(omit cents)* X X X X X / X X X X X

ASSESSOR'S USE ONLY

1. Improvements added or removed (structures, pumps, pipe lines, wind machines, etc.)

PARCEL	DESCRIPTION	MONTH & YEAR ADDED	MONTH & YEAR REMOVED

2. Trees, vines or perennials planted (P), removed (R), budded (B) or grafted (G)

PARCEL	CHECK ONE P	R	B	G	DATE	NUMBER	SPECIES	VARIETY	SPACING	ACRES	INTER-PLANTED

3. Changes in the land surface (leveling, ripping, drainage, well drilling, etc.)

PARCEL	DESCRIPTION	MONTH & YEAR	ACRES

THIS IS A SAMPLE! DO NOT USE!

REMARKS:

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BOE-571-F (P5) REV. 28 (05-24)

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 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 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-F.

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.

THIS IS A SAMPLE! DO NOT USE!

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 — (g).

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.

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. FIXED MACHINERY AND EQUIPMENT

Enter the total cost from Schedule C.

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

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 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: 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, 2024 and December 31, 2024. If **No** is checked, you may proceed to Part IV.

If you check the **Yes** box, go to page 4 to report any alteration made by you to the real property between January 1, 2024 and December 31, 2024. **If you have made changes to various parcels, but are filing only one property statement, list the parcel numbers in the column provided.** Describe the alteration and report cost as follows:

(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 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).

(2) 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.

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(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 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, 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 *(see No. 3 below)*.

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, 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 *(see No. 3 below)*.

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 year of manufacture, 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.

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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 items.

(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", PART I if you have racehorses, registered or show horses. **Do not** report such animals on this schedule.

SCHEDULE C — FIXED MACHINERY AND EQUIPMENT

Include items such as bulk feed tanks, milk barn equipment, feeders, cages, egg washing and grading machines, hulling equipment, wind machines, etc. **Do not** include pumps, pumphouses or permanent irrigation lines; these are improvements to be reported in Part III, which involve land surface changes that have occurred during the twelve months preceding January 1.

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 a pump installed but performed the labor yourself, the value of that labor must be included in the value/cost of such machinery and equipment.)

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, including but not limited to, tractors, harvesters, plows, 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. For a comprehensive explanation of "Implements of Husbandry" see California Vehicle Code Division 16, Chapter 1, sections 36000 - 36017.

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 **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 — OFFICE FURNITURE AND EQUIPMENT

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.**

If necessary, attach additional schedules to this property statement.

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 IS A SAMPLE! DO NOT USE!