



**PAUL DICTOS, CPA**  
**FRESNO COUNTY ASSESSOR-RECORDER**

P. O. Box 1146  
Fresno, CA 93715  
(559) 600-3534  
<https://assessor.fresnocountyca.gov/>

**OFFICIAL REQUIREMENT**

A report submitted on this form is required of you by section 441(a) of the Revenue and Taxation Code (Code). The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20\_\_\_\_. Failure to file it on time will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Code section 463.

This statement is not a public document. The information contained herein will be held secret by the Assessor (Code section 451); it can be disclosed only to the district attorney, grand jury, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement. Carefully read and follow the accompanying instructions.

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

2. LOCATION OF THE PROPERTY:

Mine or quarry name \_\_\_\_\_

Sec. \_\_\_\_\_ Twp. \_\_\_\_\_ Range \_\_\_\_\_

3. PARCEL NUMBER

Tax rate area \_\_\_\_\_

Legal description of property \_\_\_\_\_

4. PHONE NUMBER OF PERSON COMPLETING FORM

( ) \_\_\_\_\_

14. NAME OF ALL MINERAL PRODUCTS MINED AND SOLD LAST YEAR (other than those listed in 5a, such as gold):

\_\_\_\_\_

\_\_\_\_\_

15. ARE YOU THE  OWNER  LESSEE OR

LESSOR OF THIS PROPERTY?

16. IF THE PROPERTY IS UNDER LEASE, WHAT IS THE DATE OF THE LAST LEASE AGREEMENT? \_\_\_\_\_

HAS THE LEASE BEEN AMENDED SINCE THIS DATE?

Yes  No

IS THERE MORE THAN ONE ACTIVE LEASE AGREEMENT?

Yes  No

IS THIS PROPERTY IN WHOLE OR IN PART A GOVERNMENT LEASE?

Yes  No

17. IF THE PROPERTY IS UNDER LEASE, WHAT IS THE DATE OF THE LAST ROYALTY AGREEMENT? \_\_\_\_\_

HAS THE ROYALTY AGREEMENT BEEN AMENDED SINCE THIS DATE?

Yes  No

TOTAL ROYALTY PAID LAST YEAR:

\$ \_\_\_\_\_

18. TOTAL RENTAL PAID LAST YEAR:

\$ \_\_\_\_\_

Note: If the lease or royalty agreement has been renegotiated since JANUARY 1 last year, attach a copy to this report.

19. USE-RESTRICTIONS AFFECTING VALUE \_\_\_\_\_

USE PERMIT NUMBER \_\_\_\_\_

DATE \_\_\_\_\_

20. HAS AN ENVIRONMENTAL IMPACT REPORT BEEN FILED ON THIS PROPERTY?  Yes  No

21. REMARKS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5a. STATEMENT OF LAST CALENDAR YEAR'S OPERATION			F.O.B. PRICE ON JANUARY 1 OF THIS YEAR PER UNIT	ROYALTY PAID PER UNIT
MATERIAL	UNITS <input type="checkbox"/> CU. YDS. <input type="checkbox"/> TONS			
	PRODUCED	SOLD		
FINE SAND			\$	\$
COARSE SAND				
GRAVEL				
ROCK				
CRUSHED ROCK				
LIMESTONE				
CLAY				
STONE				
OTHER (specify)	x x x x x x	x x x x x x	x x x x x x x x	x x x x

5b. STATEMENT OF LAST CALENDAR YEAR'S OPERATING COSTS*	
MINING AND HAULING	\$
PROCESSING AND/OR MILLING	
REPAIRS AND MAINTENANCE	
INSURANCE	
OVERHEAD	
UTILITIES	
SUPPLIES AND MATERIALS	
OTHER (itemize)	
TOTAL	\$

\*Do not include depletion, depreciation, amortization, interest on loans, income, franchise and property taxes, state and federal income taxes, royalty payments, or costs incurred after aggregate plant operations.

6. RESERVES ON DECEMBER 31 OF LAST YEAR IN <input type="checkbox"/> TONS <input type="checkbox"/> CU.YDS.	
7. YEAR OF DEPLETION OF RESERVES	
8. SURFACE ACREAGE BEING MINED	
9. CONTEMPLATED ULTIMATE MINING DEPTH BENEATH SURFACE	
10. DEPTH TO GROUNDWATER FROM ORIGINAL OR NATURAL SURFACE LEVEL	
11. ESTIMATED DATE FOR BEGINNING MINING OPERATIONS ON PROPERTY OWNED BY YOU OR UNDER LEASE BUT NOT NOW BEING MINED	
12. CURRENT DESIGN CAPACITY OF PLANT: _____ TONS/HOUR OR CU. YDS./HOUR	
13. STATE ALL ADDITIONAL INCOME OTHER THAN ABOVE DERIVED FROM THIS PROPERTY SUCH AS GOLD EXTRACTION, ASPHALT PLANT SITES, READY MIX PLANT SITES, OPEN STORAGE, ETC.	\$

(continued on reverse)  
THIS REPORT SUBJECT TO AUDIT.



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 production report, 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 production and 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 <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 S2B for Declaration by Assessee instructions.



## INSTRUCTIONS FOR COMPLETING AGGREGATE PRODUCTION REPORT

Report on a calendar-year basis. If this report is prepared prior to January 1, any change in real property between the date the report is prepared and January 1 must be reported to the Assessor on a supplemental report.

All personal property, excluding stockpiles, owned by the respondent and any property belonging to others at this location as of January 1 must be reported to the Assessor on a Business Property Statement form.

A separate production report must be filed for each location and/or operation. A single report may cover several leases or parcels if all have the same geological characteristics and are operated as a unit. If lease, rent or royalty terms are not the same for all parcels, the parcels must be reported individually.

Maps or aerial photos should be submitted for every year in which changes have occurred in the development of the property. Use a map to describe and locate the property clearly. Include a plot plan that shows pit site, railroad spur lines, plant site, location of reserves, etc.

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form fill in the year of the lien date for which this production report is made.

### LINE 1. NAME AND MAILING ADDRESS

#### a. NAME OF OPERATOR (person or corporation)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

#### b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

#### c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

### LINE 2. LOCATION OF THE PROPERTY

Fill in the mine or quarry name and the section, township and range in which the mine or quarry is located.

### LINE 3. PARCEL NUMBER

List the parcel number and tax rate area number, if known. Give legal description only if parcel number is not used. Also, give legal description for any year in which there has been a change in lease boundaries.

### LINE 4. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

### LINE 5a. STATEMENT OF LAST CALENDAR YEAR'S OPERATION

a. Complete the year for last calendar year's operation.

b. Check one of the boxes for the production units used.

c. Show the quantity produced and sold by category. If you produced aggregates other than those itemized, list them under "other."

d. Show the F.O.B. price per unit on lien date (January 1 of current year). Units used for the price should be the same as production units used.

e. Show the royalty paid per unit if you lease the property. If the royalty is paid on total material removed rather than by material type, make a notation to that effect under Item 21, Remarks.

### LINE 5b. STATEMENT OF LAST CALENDAR YEAR'S OPERATING COSTS



- a. Mining and Hauling is the direct cost incurred in drilling, blasting, shoveling, dredging, etc., and hauling to the primary crusher or other point of first processing.
- b. Processing and/or Milling refers to costs incurred in crushing, screening, and washing.
- c. Repairs and Maintenance is all other costs not included in (a) or (b).
- d. Insurance relates to any insurance — fire, casualty, or other — incidental to the quarrying operation.
- e. Overhead is cost of engineering and accounting expense, compensation of officers, and other costs attributable to the quarrying operation, but incurred away from the quarry.
- f. Utilities is power, water and expensed fuel.
- g. Supplies and Materials includes items like stored fuel, repair parts, and office materials.
- h. Other includes costs not accounted for in the above. Do not include non-deductible items, shown in this section, for any itemized cost category.

LINE 6. Show reserves at the end of the last calendar year and check one of the boxes for units in which reserves are reported. Reserves are the units of aggregates, either in tons or cubic yards, considered to be mineable in the future under present and future economic and operating conditions.

LINE 7. Show the year in which you expect the reserves to be depleted.

LINE 8. Show the surface acreage currently being quarried or mined.

LINE 11. If you plan to mine or quarry in an area not currently involved in your present operation, show date you expect to begin.

LINE 19. Use-Restrictions Affecting Value. Indicate use-restrictions affecting value such as controlled hours of operation, size of machinery and equipment, etc.

Note: Equipment, materials and supplies must be reported on a Business Property Statement form.

#### DECLARATION BY ASSESSEE

The law requires that this production report, 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 production report and who is required to have written authorization to provide proof of authorization.

A production report 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 production reports.

