



**Steve J. Bestolarides**  
**Assessor-Recorder-County Clerk**  
San Joaquin County  
44 N San Joaquin Street Suite 230  
Stockton, CA 95202-3273  
Telephone: (209) 468-2658  
<https://www.sjgov.org/departments/assessor>

**2025 WIND GENERATION PROPERTY STATEMENT**

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

**OFFICIAL REQUIREMENT**

A report on this form is required by section 441(a) of the Revenue and Taxation Code (R&T). The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 2025. 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 R&T section 463.

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

**SECTION 1. Name and Mailing Address**

(Make necessary corrections to printed name mailing address)

\_\_\_\_\_

\_\_\_\_\_

Enter name and telephone number of authorized person to contact at location of accounting records  
Name \_\_\_\_\_  
Phone Number ( ) \_\_\_\_\_ Fax Number ( ) \_\_\_\_\_

Do you use accrual basis accounting? Yes  No   
Enter location of general ledger and all related accounting records (Include zip code) \_\_\_\_\_

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

**SECTION 2. Name and Type of Facility**

Operational Date \_\_\_\_\_

Main Parcel Number \_\_\_\_\_

Accounting/Location Code \_\_\_\_\_

Appraisal Unit Code \_\_\_\_\_

**SECTION 3**

|   | COST          | ASSESSOR'S USE ONLY |
|---|---------------|---------------------|
| <b>A. SUPPLIES</b>  |               | IMP                 |
|   |               | FIX                 |
| <b>B. CONSTRUCTION IN PROGRESS</b><br><i>(attach listing)</i> | TOTAL         | PP                  |
|   | OUT OF COUNTY |                     |
|   | % COMPLETE    |                     |
| <b>C. PLANT AND EQUIPMENT</b>                                 |               |                     |
| <b>D. BUILDINGS, FIXTURES, LAND, AND LAND IMPROVEMENTS</b>    |               | TOTAL               |

**SECTION 4 — DECLARATION OF PROPERTY BELONGING TO OTHERS - If none, write "NONE" (Attach additional sheets in the same format if necessary)**

| SPECIFY TYPE BY CODE NUMBER  |                              | YEAR OF ACQUISITION | YEAR OF MANUFACTURE | DESCRIPTION AND LEASE OR IDENTIFICATION NUMBER | COST TO PURCHASE NEW | ANNUAL RENT |
|--|------------------------------|---------------------|---------------------|--|----------------------|-------------|
| Report Conditional Sales Contracts in sections 10 and 11 as applicable |                              |                     |                     |  |                      |             |
| 1. Leased Equipment  | 4. Vending Equipment         |                     |                     |  |                      |             |
| 2. Leased-Purchase Option Equipment                                    | 5. Other Businesses          |                     |                     |  |                      |             |
| 3. Capitalized Lease Equipment   | 6. Government-Owned Property |                     |                     |  |                      |             |
| Tax Obligation   | A. Lessor B. Lessee          |                     |                     |  |                      |             |
| A. Lessor's Name<br>Mailing Address                                    |                              |                     |                     |  |                      |             |
| B. Lessor's Name<br>Mailing Address                                    |                              |                     |                     |  |                      |             |
| C. Lessor's Name<br>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 NUMBER |
| PREPARER'S NAME AND ADDRESS (typed or printed)           | TELEPHONE NUMBER<br>( )    |
|  | TITLE                      |

\*Agent: See page 16 for Declaration by Assessee instructions. **THIS STATEMENT SUBJECT TO AUDIT**



## 2025 WIND GENERATION PROPERTY STATEMENT STATEMENT OF AFFILIATES AND CONTRACTS

### Section 5

| ITEM NO. | PROVIDE INFORMATION BELOW OR ATTACH SEPARATE SHEET AS NEEDED.  |
|----------|--|
| 1.       | <p>IS THERE A PARENT COMPANY? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE PARENT COMPANY'S NAME AND ADDRESS</p> <p>NAME _____</p> <p>ADDRESS _____</p> <p>_____</p>  |
| 2.       | <p>DO YOU HAVE A LONG-TERM POWER PURCHASE AGREEMENT (PPA)? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE THE NAMES OF THE COMPANIES FOR WHICH YOU HAVE PPAs AND ATTACH COPIES OF THE AGREEMENTS.</p> <p>NAME _____</p> <p>NAME _____</p> <p>NAME _____</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>   |
| 3.       | <p>WAS A NEW OR AMENDED PPA ENACTED SINCE THE LAST FILING? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, ATTACH COPY OF NEW OR AMENDED PPA.</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>  |
| 4.       | <p>IS THIS PROPERTY SUBJECT TO A SALES LEASEBACK OR LEASE PASS THROUGH AGREEMENT? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, ATTACH A COPY OF THE AGREEMENT AND A COPY OF THE FAIR MARKET VALUE ANALYSIS.</p>   |
| 5.       | <p>ARE YOU ELIGIBLE TO RECEIVE FEDERAL INCENTIVES? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, INDICATE THE FEDERAL INCENTIVE YOU HAVE OR WILL ELECT TO RECEIVE.</p> <p>PRODUCTION TAX CREDIT (PTC) <input type="checkbox"/> INVESTMENT TAX CREDIT (ITC) <input type="checkbox"/> TREASURY CASH GRANT FUND <input type="checkbox"/></p>  |
| 6.       | <p>DO YOU HAVE A FACILITY MANAGEMENT/OPERATION/MAINTENANCE (O&amp;M) CONTRACT? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE THE COMPANY NAME AND ATTACH A COPY OF THE CONTRACT INCLUDING ANY AMENDMENTS.</p> <p>NAME _____</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>  |
| 6a.      | <p>WAS A NEW OR AMENDED O&amp;M AGREEMENT ENACTED SINCE LAST FILING? YES <input type="checkbox"/> NO <input type="checkbox"/></p>  |
| 7.       | <p>WAS THERE A CHANGE IN YOUR COMPANY STRUCTURE, OWNERSHIP, OR CONTROL WITHIN THE LAST 12 MONTHS? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE AN EXPLANATION IN AN ATTACHMENT.</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p> <p>If YES to both questions 1 and 2 above, filer must submit form BOE-100-B, <i>Statement of Change in Control and Ownership of Legal Entities</i>, to the State Board of Equalization.</p> |
| 8.       | <p>DO YOU OWN THE LAND ON WHICH THE WIND GENERAL FACILITY IS SITUATED? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF NO, ARE LAND LEASE AGREEMENTS FOR A TERM OF 35 YEARS OR MORE (INCLUDING OPTIONS) SINCE THE LAST FILING?</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>PROVIDE COPIES OF THE MOST CURRENT LAND LEASE AGREEMENTS AS AN ATTACHMENT.</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>            |



**2025 WIND GENERATION PROPERTY STATEMENT**

**SECTION 6 — SCHEDULE OF SYSTEMS AND SUBSYSTEMS**

**A. FACILITY DOCUMENTATION**

List:

- 1. Assessor Parcel Number (APN):
- 2. Number of Wind Turbine Generators:
- 3. Maps/Plot Plans (showing APN and number of wind turbines)

|                         |  |
|-------------------------|--|
| APN                     |  |
| Number of Wind Turbines |  |

**B. FACILITY AND SPECIFICATIONS**

|  |  |
|--|--|
| 1. Location nearest population center)     |  |
| 2. Site Size (acres)                       |  |
| 3. Nameplate Rating (Gross MWE)            |  |
| 4. Maximum Dependable Capacity (Gross MWE) |  |
| 5. Maximum Dependable Capacity (Net MWE)   |  |
| 6. Placed in Service Date                  |  |

**C. GENERATOR DATA**

|                         |  |
|-------------------------|--|
| 1. Manufacturer         |  |
| 2. Number of Generators |  |
| 3. Type of Cooling      |  |
| 4. Model Number         |  |
| 5. Rating (KVA)         |  |
| 6. Voltage              |  |
| 7. Current (AMPS)       |  |

**D. BLADES**

|                     |  |
|---------------------|--|
| 1. Manufacturer     |  |
| 2. Model Number     |  |
| 3. Number of Blades |  |

**E. MAIN TRANSFORMER**

|                 |  |
|-----------------|--|
| 1. Manufacturer |  |
| 2. Type         |  |
| 3. Rating (KV)  |  |



**2025 WIND GENERATION PROPERTY STATEMENT**

**SECTION 7 — SCHEDULE OF REVENUE AND PRODUCTION EXPENSES**

| Account Description                     | Calendar Year |       |
|---|---------------|-------|
|   | 2024          |       |
| MEGAWATT HOURS                          |               | Notes |
| REVENUE                                 |               |       |
| Capacity Payments                       | \$            |       |
| Production Tax Credit                   |               |       |
| Energy Revenue (including curtailments) |               |       |
| TOTAL REVENUE                           |               |       |
| EXPENSES <sup>1</sup>                   |               |       |
| VARIABLE PRODUCTION EXPENSE             |               |       |
| Land Royalties                          |               |       |
| TOTAL O&M EXPENSES (Production)         |               |       |
| TOTAL O&M EXPENSES (Site Operating)     |               |       |
| TOTAL NON-OPERATING G&A EXPENSES        |               |       |
| TOTAL OTHER EXPENSES                    |               |       |
| TOTAL PRODUCTION EXPENSES               |               |       |
| NET OPERATING INCOME                    |               |       |

<sup>1</sup> Exclude property taxes, income taxes, depreciation, and amortization expenses.



**2025 WIND GENERATION PROPERTY STATEMENT**

**SECTION 8 (1 OF 2) — SCHEDULE OF OPERATING CASH FLOW PROJECTIONS**

| Company Name                                   | 2024 | 2025 | 2026 | 2027 | 2028 |
|--|------|------|------|------|------|
| <b>ANNUAL PROJECTIONS</b>                      |      |      |      |      |      |
| Annual Projected Availability                  |      |      |      |      |      |
| Annual Capacity Factor                         |      |      |      |      |      |
| Energy Production (kWh)                        |      |      |      |      |      |
| Production Curtailment (kWh)                   |      |      |      |      |      |
| Curtailment Rate (\$/kWh)                      |      |      |      |      |      |
| Energy Rate (\$/kWh)                           |      |      |      |      |      |
| <b>REVENUE</b>                                 |      |      |      |      |      |
| Capacity Payments                              |      |      |      |      |      |
| Production Tax Credit                          |      |      |      |      |      |
| Energy Revenue (including curtailments)        |      |      |      |      |      |
| Less Excessive Transmission Costs              |      |      |      |      |      |
| <b>TOTAL REVENUE</b>                           |      |      |      |      |      |
| <b>EXPENSES <sup>1</sup></b>                   |      |      |      |      |      |
| <b>VARIABLE PRODUCTION EXPENSE</b>             |      |      |      |      |      |
| Land Royalties                                 |      |      |      |      |      |
| <b>TOTAL O&amp;M EXPENSES (Production)</b>     |      |      |      |      |      |
| <b>TOTAL O&amp;M EXPENSES (Site Operating)</b> |      |      |      |      |      |
| <b>TOTAL NON-OPERATING G&amp;A EXPENSES</b>    |      |      |      |      |      |
| <b>TOTAL OTHER EXPENSES</b>                    |      |      |      |      |      |
| <b>TOTAL EXPENSES</b>                          |      |      |      |      |      |
|  | 2029 | 2030 | 2031 | 2032 | 2033 |
| <b>ANNUAL PROJECTIONS</b>                      |      |      |      |      |      |
| Annual Projected Availability                  |      |      |      |      |      |
| Annual Capacity Factor                         |      |      |      |      |      |
| Energy Production (kWh)                        |      |      |      |      |      |
| Production Curtailment (kWh)                   |      |      |      |      |      |
| Curtailment Rate (\$/kWh)                      |      |      |      |      |      |
| Energy Rate (\$/kWh)                           |      |      |      |      |      |
| <b>REVENUE</b>                                 |      |      |      |      |      |
| Capacity Payments                              |      |      |      |      |      |
| Production Tax Credit                          |      |      |      |      |      |
| Energy Revenue (including curtailments)        |      |      |      |      |      |
| Less Excessive Transmission Costs              |      |      |      |      |      |
| <b>TOTAL REVENUE</b>                           |      |      |      |      |      |
| <b>EXPENSES <sup>1</sup></b>                   |      |      |      |      |      |
| <b>VARIABLE PRODUCTION EXPENSE</b>             |      |      |      |      |      |
| Land Royalties                                 |      |      |      |      |      |
| <b>TOTAL O&amp;M EXPENSES (Production)</b>     |      |      |      |      |      |
| <b>TOTAL O&amp;M EXPENSES (Site Operating)</b> |      |      |      |      |      |
| <b>TOTAL NON-OPERATING G&amp;A EXPENSES</b>    |      |      |      |      |      |
| <b>TOTAL OTHER EXPENSES</b>                    |      |      |      |      |      |
| <b>TOTAL EXPENSES</b>                          |      |      |      |      |      |

<sup>1</sup> Exclude property taxes, income taxes, depreciation, and amortization expenses



**2025 WIND GENERATION PROPERTY STATEMENT**

**SECTION 8 (2 OF 2) — SCHEDULE OF OPERATING CASH FLOW PROJECTIONS**

| Company Name                                   | 2034 | 2035 | 2036 | 2037 | 2038 |
|--|------|------|------|------|------|
| <b>ANNUAL PROJECTIONS</b>                      |      |      |      |      |      |
| Annual Projected Availability                  |      |      |      |      |      |
| Annual Capacity Factor                         |      |      |      |      |      |
| Energy Production (kWh)                        |      |      |      |      |      |
| Production Curtailment (kWh)                   |      |      |      |      |      |
| Curtailment Rate (\$/kWh)                      |      |      |      |      |      |
| Energy Rate (\$/kWh)                           |      |      |      |      |      |
| <b>REVENUE</b>                                 |      |      |      |      |      |
| Capacity Payments                              |      |      |      |      |      |
| Production Tax Credit                          |      |      |      |      |      |
| Energy Revenue (including curtailments)        |      |      |      |      |      |
| Less Excessive Transmission Costs              |      |      |      |      |      |
| <b>TOTAL REVENUE</b>                           |      |      |      |      |      |
| <b>EXPENSES <sup>1</sup></b>                   |      |      |      |      |      |
| <b>VARIABLE PRODUCTION EXPENSE</b>             |      |      |      |      |      |
| Land Royalties                                 |      |      |      |      |      |
| <b>TOTAL O&amp;M EXPENSES (Production)</b>     |      |      |      |      |      |
| <b>TOTAL O&amp;M EXPENSES (Site Operating)</b> |      |      |      |      |      |
| <b>TOTAL NON-OPERATING G&amp;A EXPENSES</b>    |      |      |      |      |      |
| <b>TOTAL OTHER EXPENSES</b>                    |      |      |      |      |      |
| <b>TOTAL EXPENSES</b>                          |      |      |      |      |      |
|  | 2039 | 2040 | 2041 | 2042 | 2043 |
| <b>ANNUAL PROJECTIONS</b>                      |      |      |      |      |      |
| Annual Projected Availability                  |      |      |      |      |      |
| Annual Capacity Factor                         |      |      |      |      |      |
| Energy Production (kWh)                        |      |      |      |      |      |
| Production Curtailment (kWh)                   |      |      |      |      |      |
| Curtailment Rate (\$/kWh)                      |      |      |      |      |      |
| Energy Rate (\$/kWh)                           |      |      |      |      |      |
| <b>REVENUE</b>                                 |      |      |      |      |      |
| Capacity Payments                              |      |      |      |      |      |
| Production Tax Credit                          |      |      |      |      |      |
| Energy Revenue (including curtailments)        |      |      |      |      |      |
| Less Excessive Transmission Costs              |      |      |      |      |      |
| <b>TOTAL REVENUE</b>                           |      |      |      |      |      |
| <b>EXPENSES <sup>1</sup></b>                   |      |      |      |      |      |
| <b>VARIABLE PRODUCTION EXPENSE</b>             |      |      |      |      |      |
| Land Royalties                                 |      |      |      |      |      |
| <b>TOTAL O&amp;M EXPENSES (Production)</b>     |      |      |      |      |      |
| <b>TOTAL O&amp;M EXPENSES (Site Operating)</b> |      |      |      |      |      |
| <b>TOTAL NON-OPERATING G&amp;A EXPENSES</b>    |      |      |      |      |      |
| <b>TOTAL OTHER EXPENSES</b>                    |      |      |      |      |      |
| <b>TOTAL EXPENSES</b>                          |      |      |      |      |      |

<sup>1</sup> Exclude property taxes, income taxes, depreciation, and amortization expenses



## 2025 WIND GENERATION PROPERTY STATEMENT

### SECTION 9 — PLANT OFF-LINE INFORMATION

|    | MONTH | SCHEDULED HOURS | UNSCHEDULED HOURS | REASON |
|----|-------|-----------------|-------------------|--------|
| A. |       |                 |                   |        |
| B. |       |                 |                   |        |
| C. |       |                 |                   |        |
| D. |       |                 |                   |        |
| E. |       |                 |                   |        |
| F. |       |                 |                   |        |
| G. |       |                 |                   |        |
| H. |       |                 |                   |        |
| I. |       |                 |                   |        |
| J. |       |                 |                   |        |

### SECTION 10 (1 OF 3) — SCHEDULE OF FIXED PLANT

| CAL. YR. | COST TYPE        | GEARBOX | GENERATOR | BLADES / ROTORS | YAW DRIVES / PITCH DRIVES | NACELLE | BALANCE OF PLANT | ALL OTHER |
|----------|------------------|---------|-----------|-----------------|---------------------------|---------|------------------|-----------|
| 2024     | Additions        |         |           |                 |                           |         |                  |           |
| 2024     | Replacements     |         |           |                 |                           |         |                  |           |
| 2023     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2023     | Retirements      |         |           |                 |                           |         |                  |           |
| 2022     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2022     | Retirements      |         |           |                 |                           |         |                  |           |
| 2021     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2021     | Retirements      |         |           |                 |                           |         |                  |           |
| 2020     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2020     | Retirements      |         |           |                 |                           |         |                  |           |
| 2019     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2019     | Retirements      |         |           |                 |                           |         |                  |           |
| 2018     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2018     | Retirements      |         |           |                 |                           |         |                  |           |
| 2017     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2017     | Retirements      |         |           |                 |                           |         |                  |           |
| 2016     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2016     | Retirements      |         |           |                 |                           |         |                  |           |
| 2015     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2015     | Retirements      |         |           |                 |                           |         |                  |           |



**2025 WIND GENERATION PROPERTY STATEMENT**

**SECTION 10 (2 OF 3) — SCHEDULE OF FIXED PLANT**

| CAL. YR. | COST TYPE        | GEARBOX | GENERATOR | BLADES / ROTORS | YAW DRIVES / PITCH DRIVES | NACELLE | BALANCE OF PLANT | ALL OTHER |
|----------|------------------|---------|-----------|-----------------|---------------------------|---------|------------------|-----------|
| 2014     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2014     | Retirements      |         |           |                 |                           |         |                  |           |
| 2013     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2013     | Retirements      |         |           |                 |                           |         |                  |           |
| 2012     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2012     | Retirements      |         |           |                 |                           |         |                  |           |
| 2011     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2011     | Retirements      |         |           |                 |                           |         |                  |           |
| 2010     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2010     | Retirements      |         |           |                 |                           |         |                  |           |
| 2009     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2009     | Retirements      |         |           |                 |                           |         |                  |           |
| 2008     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2008     | Retirements      |         |           |                 |                           |         |                  |           |
| 2007     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2007     | Retirements      |         |           |                 |                           |         |                  |           |
| 2006     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2006     | Retirements      |         |           |                 |                           |         |                  |           |
| 2005     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2005     | Retirements      |         |           |                 |                           |         |                  |           |
| 2004     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2004     | Retirements      |         |           |                 |                           |         |                  |           |
| 2003     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2003     | Retirements      |         |           |                 |                           |         |                  |           |
| 2002     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2002     | Retirements      |         |           |                 |                           |         |                  |           |
| 2001     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2001     | Retirements      |         |           |                 |                           |         |                  |           |
| 2000     | Historical Costs |         |           |                 |                           |         |                  |           |
| 2000     | Retirements      |         |           |                 |                           |         |                  |           |



## 2025 WIND GENERATION PROPERTY STATEMENT

### SECTION 10 (3 OF 3) — SCHEDULE OF FIXED PLANT

| CAL. YR. | COST TYPE        | GEARBOX | GENERATOR | BLADES / ROTORS | YAW DRIVES / PITCH DRIVES | NACELLE | BALANCE OF PLANT | ALL OTHER |
|----------|------------------|---------|-----------|-----------------|---------------------------|---------|------------------|-----------|
| 1999     | Historical Costs |         |           |                 |                           |         |                  |           |
| 1999     | Retirements      |         |           |                 |                           |         |                  |           |
| 1998     | Historical Costs |         |           |                 |                           |         |                  |           |
| 1998     | Retirements      |         |           |                 |                           |         |                  |           |
| 1997     | Historical Costs |         |           |                 |                           |         |                  |           |
| 1997     | Retirements      |         |           |                 |                           |         |                  |           |
| 1996     | Historical Costs |         |           |                 |                           |         |                  |           |
| 1996     | Retirements      |         |           |                 |                           |         |                  |           |
| 1995     | Historical Costs |         |           |                 |                           |         |                  |           |
| 1995     | Retirements      |         |           |                 |                           |         |                  |           |
| 1994     | Historical Costs |         |           |                 |                           |         |                  |           |
| 1994     | Retirements      |         |           |                 |                           |         |                  |           |
| Prior    |                  |         |           |                 |                           |         |                  |           |
| Prior    |                  |         |           |                 |                           |         |                  |           |

**EXPLANATIONS:**

**CURRENT YEAR ADDITIONS**

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**CURRENT YEAR REPLACEMENTS**

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## 2025 WIND GENERATION PROPERTY STATEMENT

### SECTION 11 — SCHEDULE OF PERSONAL PROPERTY

| CAL<br>YR<br>ACQ | A. TEST AND REPAIR EQUIPMENT |                        | B. OFFICE FURNITURE AND<br>EQUIPMENT |                        | C. OFFICE COMPUTER EQUIPMENT |                        |
|------------------|------------------------------|------------------------|--------------------------------------|------------------------|------------------------------|------------------------|
|                  | COST                         | ASSESSOR'S<br>USE ONLY | COST                                 | ASSESSOR'S<br>USE ONLY | COST                         | ASSESSOR'S<br>USE ONLY |
| 2024             |                              |                        |                                      |                        |                              |                        |
| 2023             |                              |                        |                                      |                        |                              |                        |
| 2022             |                              |                        |                                      |                        |                              |                        |
| 2021             |                              |                        |                                      |                        |                              |                        |
| 2020             |                              |                        |                                      |                        |                              |                        |
| 2019             |                              |                        |                                      |                        |                              |                        |
| 2018             |                              |                        |                                      |                        |                              |                        |
| 2017             |                              |                        |                                      |                        |                              |                        |
| 2016             |                              |                        |                                      |                        |                              |                        |
| 2015             |                              |                        |                                      |                        |                              |                        |
| 2014             |                              |                        |                                      |                        |                              |                        |
| 2013             |                              |                        |                                      |                        |                              |                        |
| 2012             |                              |                        |                                      |                        |                              |                        |
| 2011             |                              |                        |                                      |                        |                              |                        |
| 2010             |                              |                        |                                      |                        |                              |                        |
| 2009             |                              |                        |                                      |                        |                              |                        |
| 2008             |                              |                        |                                      |                        |                              |                        |
| 2007             |                              |                        |                                      |                        |                              |                        |
| 2006             |                              |                        |                                      |                        |                              |                        |
| 2005             |                              |                        |                                      |                        |                              |                        |
| 2004             |                              |                        |                                      |                        |                              |                        |
| 2003             |                              |                        |                                      |                        |                              |                        |
| 2002             |                              |                        |                                      |                        |                              |                        |
| 2001             |                              |                        |                                      |                        |                              |                        |
| 2000             |                              |                        |                                      |                        |                              |                        |
| 1999             |                              |                        |                                      |                        |                              |                        |
| 1998             |                              |                        |                                      |                        |                              |                        |
| 1997             |                              |                        |                                      |                        |                              |                        |
| Prior            |                              |                        |                                      |                        |                              |                        |
| <b>TOTAL</b>     |                              |                        |                                      |                        |                              |                        |



**2025 WIND GENERATION PROPERTY STATEMENT**

**SECTION 12 — SCHEDULE OF BUILDINGS, LAND, AND LAND IMPROVEMENTS**

| CAL<br>YR<br>ACQ | A. BULDINGS |                        | B. LAND IMPROVEMENTS |                        | C. LAND & LAND DEVELOPMENT |                        |
|------------------|-------------|------------------------|----------------------|------------------------|----------------------------|------------------------|
|                  | COST        | ASSESSOR'S<br>USE ONLY | COST                 | ASSESSOR'S<br>USE ONLY | COST                       | ASSESSOR'S<br>USE ONLY |
| 2024             |             |                        |                      |                        |                            |                        |
| 2023             |             |                        |                      |                        |                            |                        |
| 2022             |             |                        |                      |                        |                            |                        |
| 2021             |             |                        |                      |                        |                            |                        |
| 2020             |             |                        |                      |                        |                            |                        |
| 2019             |             |                        |                      |                        |                            |                        |
| 2018             |             |                        |                      |                        |                            |                        |
| 2017             |             |                        |                      |                        |                            |                        |
| 2016             |             |                        |                      |                        |                            |                        |
| 2015             |             |                        |                      |                        |                            |                        |
| 2014             |             |                        |                      |                        |                            |                        |
| 2013             |             |                        |                      |                        |                            |                        |
| 2012             |             |                        |                      |                        |                            |                        |
| 2011             |             |                        |                      |                        |                            |                        |
| 2010             |             |                        |                      |                        |                            |                        |
| 2009             |             |                        |                      |                        |                            |                        |
| 2008             |             |                        |                      |                        |                            |                        |
| 2007             |             |                        |                      |                        |                            |                        |
| 2006             |             |                        |                      |                        |                            |                        |
| 2005             |             |                        |                      |                        |                            |                        |
| 2004             |             |                        |                      |                        |                            |                        |
| 2003             |             |                        |                      |                        |                            |                        |
| 2002             |             |                        |                      |                        |                            |                        |
| 2001             |             |                        |                      |                        |                            |                        |
| 2000             |             |                        |                      |                        |                            |                        |
| 1999             |             |                        |                      |                        |                            |                        |
| 1998             |             |                        |                      |                        |                            |                        |
| Prior            |             |                        |                      |                        |                            |                        |
| <b>TOTAL</b>     |             |                        |                      |                        |                            |                        |



## 2025 WIND GENERATION PROPERTY STATEMENT

### SECTION 13 — SCHEDULE OF ADDITIONS TO PERSONAL PROPERTY

| IN ASSET SCHEDULE | DESCRIPTION OF ADDITIONS | DATE ACQUIRED | PRIOR YEAR CWIP | COST | ASSESSOR'S USE ONLY |
|-------------------|--------------------------|---------------|-----------------|------|---------------------|
| A.                |                          |               |                 |      |                     |
| B.                |                          |               |                 |      |                     |
| C.                |                          |               |                 |      |                     |
| D.                |                          |               |                 |      |                     |
| E.                |                          |               |                 |      |                     |
| F.                |                          |               |                 |      |                     |
| G.                |                          |               |                 |      |                     |
| H.                |                          |               |                 |      |                     |
| I.                |                          |               |                 |      |                     |
| J.                |                          |               |                 |      |                     |

### SECTION 14 — SCHEDULE OF DELETIONS TO PERSONAL PROPERTY

| FROM ASSET SCHEDULE | DESCRIPTION OF DELETIONS | DATE DISPOSED | YEAR ACQUIRED | COST | ASSESSOR'S USE ONLY |
|---------------------|--------------------------|---------------|---------------|------|---------------------|
| A.                  |                          |               |               |      |                     |
| B.                  |                          |               |               |      |                     |
| C.                  |                          |               |               |      |                     |
| D.                  |                          |               |               |      |                     |
| E.                  |                          |               |               |      |                     |
| F.                  |                          |               |               |      |                     |
| G.                  |                          |               |               |      |                     |
| H.                  |                          |               |               |      |                     |
| I.                  |                          |               |               |      |                     |
| J.                  |                          |               |               |      |                     |



**WIND GENERATION PROPERTY STATEMENT INSTRUCTIONS****GENERAL INFORMATION**

California law prescribes a yearly ad valorem (property) tax based on property as it exists at 12:01 a.m. on January 1 (the lien date). References to sections are from the California Revenue and Taxation Code. References to Rules are from the California Code of Regulations.

Under section 441, the statement (forms) and the instructions constitute an official request that you declare all assessable property situated in this county which you owned, possessed, controlled, or managed on the lien date. You are also required to sign (under the penalty of perjury) and return the completed statement to the Assessor's Office by the date required by law. Failure to timely submit a properly, fully completed, signed statement will compel the Assessor to (1) return the statement for compliance, (2) estimate your property's value from other information in the Assessor's possession, and (3) add a penalty of 10 percent of the property's assessed value. *See Rules 171 and 172(e), and sections 441, 441(a-g), 463, and 501 for specifics.* All information submitted is subject to audit as provided for in sections 469 and 470, and Rules 191, 192 and 193. Section 441(g) states that property statements and attachments found to be in error may be refused and returned to the taxpayer for correction and compliance. Property statements not returned timely to the Assessor may be subject to an estimated assessment and/or penalties. Fully explain situations requiring deviation from your records. Please contact the Assessor's Office if you have any questions regarding compliance.

Section 441 states that 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 the aggregate cost of the property. The Assessor of the county will supply you with a form upon request.

This property statement is not a public document. The information contained herein will be held secret by the Assessor under section 451; however, this statement can be disclosed to the district attorney, grand jury and other agencies specified in section 408. Attached schedules are considered to be part of the property statement.

Section 441.5 and Rule 171(b) state that taxpayers can submit schedules and attachments to a property statement. The section indicates that the entire statement reproduced by the taxpayer can be submitted as an attachment in lieu of completing the forms supplied by the Assessor. The section further states that at least one statement as provided by the Assessor must be submitted along with the attachments, and the form must be properly executed. Finally, the section also states that the appearance of the attachments, including unsolicited information, must be in a format as specified by the Assessor. Requests for changes in the format must be submitted in writing and receive approval prior to use. Contact the Assessor for information and instructions concerning computer media reporting.

The property statement(s) accompanying these instructions illustrates the format, the appearance, and the information required for submitting a self-generated property statement. Your attachments must be on letter size (8.5" by 11"), white paper using portrait orientation — not landscape (sideways). The sections and items appearing on each page are not to be moved to other pages or rearranged. As a minimum, all pages must have the lien date year, and your name (assessee) and the Assessor's assessment number as they appear on the property statement provided by the Assessor. **YOU MUST RETURN THE ORIGINAL PROPERTY STATEMENT.**



**SECTION 1**

Enter your name (assessee), attention or care of, and mailing address. Provide the name, telephone number, fax number, and Email address of the person to contact regarding the information in the property statement. Also, enter the location of the general ledger and all related accounting records; include the zip code with the address.

**SECTION 2**

Provide the facility name and the date the facility went into commercial operation. Enter the Assessor's parcel number or file number, your accounting or location code, and appraisal unit code as provided by the Assessor (leave blank if not known).

**SECTION 3**

**Supplies** — Provide the cost for supplies on hand at lien date. Report actual or estimated amounts in whole dollars. There are a variety of methods for estimating supplies of which two are discussed. The first method is based on capacity. For example, you have a capacity for storing 15,000 gallons of unleaded gasoline. Your last fuel delivery cost was \$1.35 per gallon. At any given time, you reasonably believe the tanks are 30 percent full. For example, the estimate of fuel on hand, in this case, is \$6,075 (15,000 x .30 x 1.35 = \$6,075). The other method is based on time. For example, the total office supply expense for the year was \$15,000. Your experience indicates you have 1.5 months of supplies on hand at any given time. The estimate of office supplies, in this case, is \$1,875 (15,000 x (1.5/12) = \$1,875).

**Construction in Progress** — Report the expenditures for equipment and other projects under construction not placed into service as of lien date. Report actual or estimated amounts in whole numbers. Acceptable methods for reporting cost are: (1) percentage complete times the authorization for expenditure (AFE), budgeted, or contract amounts; and (2) actual expenditure to date. If a project is to be allocated to other appraisal units, you are required to provide the allocated amounts. Separately report personal property (moveable equipment), fixtures, a fixed plant/equipment, buildings, and land improvements. **If you have not placed property in service, you are still required to provide the information required in Section 7.**

**Plant and Equipment** — Enter the total net cost (current year's additions, historical costs and retirements) of all plant and other equipment from section 10, Schedule of Fixed Plant, and section 11, Schedule of Personal Property.

**Buildings, Fixtures, Land, and Land Improvements Total** — Enter the total cost of all buildings, fixtures, land, and land improvements from section 12, Schedule of Buildings, Land, and Land Improvements.

**SECTION 4**

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, read your agreement carefully and enter A (Lessor) or B (Lessee), and whether the 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, description of the leased property, 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 for property belonging to you (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, description of the leased property, 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 and original year of acquisition in schedules for property belonging to you (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, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). Do not include in schedules for property belonging to you unless final payment has been made.

4. **VENDING EQUIPMENT.** Report the model and description of the equipment; do not include in schedules for property belonging to you unless you actually own the equipment.



5. OTHER BUSINESSES. Report other businesses on your premises.

6. 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 that owns the property, and include a description of the property.

### DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, must 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 for failure to file is applicable to unsigned property statements.

### SECTION 5

Answer the listed questions and statements by checking the appropriate box: Yes, No, or NA (not applicable). (Note that some items may require additional information depending on the answer.)

### SECTION 6

Report all system and subsystem data. If there are subsystems not listed, report these on a separate schedule. Enter "NA" for items that are not applicable.

### SECTION 7

Report revenue and expenses for the 12-month period prior to the lien date. Descriptions of revenue and expense items are provided in the following section.

### SECTION 8

You are required to provide the information in this Section whether or not the subject property has been placed in service.

**Annual Projections** - For each calendar year starting with the lien date year, enter the annual projected availability, annual capacity factor, energy production (kWh), paid curtailment (kWh), curtailment rate (\$/kWh), and energy rate (\$/kWh).

- Annual projected availability is the total amount of electricity a project can produce 24/7 less scheduled downtime (not including curtailments) divided by total amount of electricity a project can produce 24/7 within a calendar year.
- Annual capacity factor is the actual amount of electricity produced divided by total amount of electricity a project can produce 24/7 less scheduled downtime within a calendar year.
- Energy production should reflect the total amount of electricity (kWh) anticipated to be sold.
- Production curtailment is the amount of electricity (kWh) anticipated to not be loaded onto the electrical grid at the request of the utility of California's Independent Service Operator.



- Curtailment rate should reflect the anticipated average \$/kWh that will be received in compensation for not supplying electricity to the electrical grid.
- Energy rate should reflect the anticipated average \$/kWh from all sources.

**Revenue** - For each calendar year starting with the lien date year, enter the capacity payments, production tax credits, energy revenue, excessive transmission cost, and total revenue.

- Capacity payments should reflect the amount anticipated to be received from all sources for capacity agreements.
- Production tax credits should reflect the anticipated amount of dollar credits that will be received.
- Energy revenue should reflect the anticipated revenue derived from sale of electricity from all sources and anticipated amounts to be received from curtailments.
- Total revenue should reflect the anticipated aggregate of all revenues less anticipated excessive transmission costs.

**Expenses** - For each calendar year starting with the lien date year, provide anticipated variable production expenses, total O&M expenses (production), total O&M expenses (site operating G&A), total non-operating G&A expenses and other expenses.

- **VARIABLE PRODUCTION EXPENSES** – For each calendar year starting with lien date year, enter anticipated land royalties payments.
- **TOTAL O&M EXPENSES (Production)** – For each calendar year starting with the lien date year, enter anticipated “Total O&M Expenses.” O&M expenses, production, include but are not limited to payroll and benefits expenses, spare parts expenses, utilities expenses, outside services expenses, O&M fees, site equipment repair and maintenance expenses, material and supplies and consumables expenses, shop equipment and tools expenses, uniforms expenses, safety equipment expenses, freight and fuel expenses, chemicals, oils and lubricants expenses, gases expenses, and waste disposal expenses.
- **TOTAL O&M EXPENSES (Site Operating G&A)** – For each calendar year starting with the lien date year, enter anticipated “Total Expenses (Site Operating).” O&M expenses, site operating, include but are not limited to utilities expenses, outside services expenses, travel and meals expenses, environmental and sampling expenses and all other site operating G&A expenses.
- **TOTAL NON-OPERATING G&A EXPENSES** – For each calendar year starting with the lien date year, enter anticipated “Total Non-Operating G&A Expenses.” Total non-operating G&A expenses include but are not limited to insurance expenses, travel and meals expenses, outside services expenses, public relations expenses, bank fee expenses, ADA fee expenses, fixed land lease expenses, accounting and audit expenses, consulting expenses, subscriptions, dues and memberships expenses, bank and finance changes expenses, postage and courier expenses, and legal expenses.
- **OTHER EXPENSES** – For each calendar year starting with the lien date year, enter anticipated Other Expenses. Other expenses include but are not limited to royalties, CAISO expenses, royalties, interphase (wake) expenses, and interconnection fees expenses.

## SECTION 9

Enter plant production curtailed or off-line for periods greater than 24 hours during the month. Provide the month, the hours off-line, and a brief explanation; for example, gearbox failure.

## SECTION 10

Enter the most current year additions and replacement and provide as much component cost detail as possible based on the fields provided. If your accounting records allow you to provide greater component cost detail, you may submit a supplementary worksheet. Provide an explanation for current year additions and replacements under the explanation section provided for “Current Year Additions” and “Current Year Replacements,” respectively. Enter historical cost in the appropriate cells. Historical costs should be preserved over reporting years and should not be adjusted to reflect retirements. For current year replacement amounts, there should be a corresponding retirement amount to reflect vintage components that are the subject of current year replacement cost. Providing corresponding retirement cost for current year replacements may not always be possible. When there is uncertainty as to the actual or estimated amount of the retirement amount, it is not necessary to enter retirement amounts, but a statement should be provided under “Current Year Replacement” with a discussion addressing the issue. Explanations should be provided for all current year additions and replacements.



**SECTIONS 11 and SECTION 12**

These sections are for reporting costs, in whole dollars, summarized by calendar year of acquisition of non-fixed, moveable equipment; and buildings, land, and land improvements respectively. Attach as many schedules as needed to cover all reportable assets and property.

The first column is for entering the calendar year. The box above the "Cost" and "Assessor's Use Only" is for indicating the type of property being reported; for example, computer equipment, office furniture and equipment, and fixtures. The "Cost" column is for entering the summarized cost for the calendar year. For each group, remember to total the cost.

Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit or cash grant, Internal Revenue Service section 179 deduction, or other tax or accounting adjustments. Items previously leased are reported at their original full cost and acquisition date. Do not include fully licensed vehicles and trailers, and off-highway vehicles subject to identification (trail bikes, snowmobiles, and 3- and 4-wheel all-terrain vehicles). The property tax is paid via the annual registration and off-highway identification sticker. However, you must report oversized and overweight rubber-tired vehicles, except commercial vehicles and cranes, requiring permits issued by the Department of Transportation to operate on the highways. Unlicensed vehicles and equipment with license plates starting with "SE" are to be reported. Do not include pipelines and rights-of-way because they are reported on separate property statements. If you have facilities and plants that are being allocated to other appraisal units, you are required to provide the allocated cost; we will not perform the allocation. Do not include application software costs in accordance with section 995.2 of the Revenue and Taxation Code.

Group the assets according to function. This may follow your accounting classification policy. Some general guidelines to grouping assets are:

- Computer equipment and office equipment/furniture should be reported separately.
- Computers, buildings, and land improvements which are an integral part of a facility or plant are to be combined with the equipment into a single category.

The following are some of the errors and unacceptable practices found to be most common during annual review of the property statement.

- Do not report negative numbers. They are ignored and treated as zero amounts.
- Do not classify major plant and equipment as "Miscellaneous Equipment"; otherwise, this category is treated as personal property or fixtures regardless of the dollar amount reported.
- Do not determine new acquisitions by reporting the difference between last year's and this year's account balances. All new acquisitions are reported as current year. Disposals are to be deleted from the appropriate year, or be deleted from the oldest reported amount in the prior year.
- Separately report active and idle assets of the same classification. You may determine the actual cost by acquisition year, or prorate the total group based on a single percentage for all acquisition years.
- Fully depreciated items still in use (active or idle) must be reported.
- Remember to incorporate finalized property tax audit adjustments as part of the reported information.



**SECTION 13**

List additions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include buildings, land, and land improvements. Provide the name of the asset schedule in which the item is reported, an item description, the date acquired or completion date, and the cost. Also provide the amount of prior year, reported construction in progress (CWIP). Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses incurred to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit or cash grant, section 179 deduction, or other tax or accounting adjustments. Only completed projects should be reported as of the date the property becomes functional or operational; otherwise, the item should be reported as construction in progress.

**SECTION 14**

List deletions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include fixed plant, buildings, land, and land improvements. Provide the name of the asset schedule in which the item was reported in the prior year, an item description, disposal date, the date acquired or completion date, and the cost.

