EF-571-C-R17-0514-49000856-1 BOE-571-C (P1) REV. 17 (05-14)

2015 POWER PLANT PROPERTY STATEMENT

OFFICIAL REQUIREMENT

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED. A report 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, 2015. 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.



William F Rousseau Sonoma County Clerk-Recorder-Assessor

585 Fiscal Dr., Rm 104 Santa Rosa, CA 95403-2872 Telephone: (707) 565-1888 FAX: (707) 565-3317 sonomacounty.ca.gov/assessor

SECTION 1. Name	e and Mailing Address (Make necessar	ry corrections to pi	rinted name mailing addres	ss)	Enter location of gene records (Include zip co		all related ac	countin	g
					Email Address				
					SECTION 2. Nan	ne and Type	of Facil	ity	
I.			_		Operational Date				
Enter name and telephor			_						
person to contact at local	tion of accounting records				Accounting/Location (
Phone Number ()	Fax Number	()		I	Appraisal Unit Code				
		SI	ECTION 3						
		cos	Т		ASSE	SSOR'S USE	ONLY		
A. SUPPLIES	FUEL		FIX						
	NONFUEL		O.I.						
B. CONSTRUCTION	TOTAL								
IN PROGRESS	OUT OF COUNTY		PP						
(attach listing)	% COMPLETE								
0. DI ANT AND FOUR			IMP						
C. PLANT AND EQUIPM									
D. BUILDINGS, FIXTUR	ES, LAND, AND LAND IMPROVEMENTS		TOTAL						
		SI	ECTION 4						
					AMOUNT	ASSE	SSOR'S US	SE ONL	Υ
A. Expense									
B. Income									
		SI	ECTION 5						
	ITEM						YES (X)	NO (X)	NA (X)
A. Do you use accrual	basis accounting?						(X)	(X)	(X)
B. Do you own the rea	Il estate?								
C. Has all or part of the	e real estate been subject to a change of	f ownership si	ince last filing?						
D. If leased, is the real	l estate subject to an agreement of 35 ye	ears or more (i	including options) sir	nce	last filing?				
E. Did another person	or entity acquire "control" through acquis	sition of stock	or otherwise since la	ast 1	filing?				
	nded power agreement enacted since las				•				
	nded steam or hot air agreement enacted			_					
	nded ash sales agreement enacted since								
	nded fuel purchase agreement enacted s					mondmont)			
J. Was a new or amer	nded operation and maintenance agreem		ION BY ASSESS			menument)			
OWNERSHIP TYPE Proprietorship Partnership Corporation Other	Note: The following dec I declare under penalty of perjury accompanying schedules, stateme, and includes all property required to assessee in this statement at 12:01	claration must under the law nts or other at to be reported w	st be completed a ws of the State of C ttachments, and to the which is owned, clain	nd alifo	signed. If you do r ornia that I have exar est of my knowledge a possessed, controlle	nined this prop and belief it is t	perty stater true. correct	nent, ii t. and c	ncluding omplete
SIGNATURE OF ASSESSEE	OR AUTHORIZED AGENT*				DATE				
NAME OF ASSESSEE OR A	.UTHORIZED AGENT* (typed or printed)				TITLE				
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)				FEDER	AL EMPLOYER II	D NUMBER		
PREPARER'S NAME AND A	DDRESS (typed or printed)		TELEPHONE NUMBER		TITLE				

*Agent: See page 12 for Declaration by Assessee instructions.

THIS STATEMENT SUBJECT TO AUDIT



	SECTION 6 —	SCHEDULE OF SYSTEMS AND SUBSYS	STEMS
A. F.	ACILITY 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.	Fuel Used:		
7.	Fuel Requirements (units/hr):		
8.	Fuel Content (BTU/unit):		
9.	Heat Rate @ Maximum Load (BTU/KWH):		
10.	Cooling Water Requirement (ac-ft-yr):		
11.	Solid Waste Disposal (tons/yr):		
B. GI	ENERATOR DATA		
1.	Manufacturer:		
2.	Cumulative Hours on Line:		
3.	Type of Cooling:		
4.	Number of Poles:		
5.	Rating (KVA):		
6.	Voltage:		
7.	Current (Amps):		
C. TI	JRBINE DATA	a. GAS	b. STEAM
1.	Manufacturer:		
2.	Model Number and/or Designation		
3.	Number of Turbines/Number of Stages:		
4.	Steam/Demineralized Water Flow (lbs/hr):		
5.	Speed (rpm):		
D. M	AIN TRANSFORMER		
1.	Manufacturer:		
2.	Type:		
3.	Rating (KV):		
E. CO	ONDENSER		
1.	Manufacturer:		
2.	Type:		
3.	Number of Cells:		
4.	Cooling Capacity:		



2015	POWER	PI ANT	PROPERTY	STATEMENT
2013	LOVALI	FLANI	FNUFLNII	SIAILIVILIVI

	SECTION 7 — SO	CHEDULE OF INCOME	
INCOME	MWH SOLD	UTILITY INCOME	NONUTILITY INCOME
A. Energy Sales			
B. Ancillary Services			
Regulation Income			
2. Spinning Reserve Income			
Nonspinning Reserve Income			
Replacement Income			
C. Firm Capacity Income			
D. As-Available Capacity Income			
E. Capacity Bonus Income			
F. Dispatch/Curtailment Payment			
G. Production Tax Credit			
Date PTC Eligibility Begins		Date PTC Eligibility Ends	
MW Capacity Eligible for PTC			
H. Steam Sales			
I. Hot Air Sales			
J. Ash Sales			
K. Disposal			
L. Other Income (fully explain on attac	hed sheet)		
M. TOTAL INCOME			
	SECTION 8 — S	CHEDULE OF EXPENSES	
EXPENSES			Cost
A. Labor and Employee Benefits			
B. Materials and Supplies (expensed	items only)		
C. Plant Maintenance (normal)			
D. Contract Work and Rentals			
E. Insurance			
F. Solids Disposal	Volume		
G. Water Supply	1. Volume		
	2. Supplier		
H. Operating Fuel	Volume		
I. Fuel Transportation Charges (if se	parated from fuel costs)		
J. Fuel Taxes			
K. Other Utility Costs (fully explain on	attached sheet)		
L. Electrical Transmission	·		
M. Haulage, Transportation, and Frei	ght		
N. General and Administrative 1. N	Management Fees		
2.A	ll other G & A Overhead (full	y explain on attached sheet)	
O. Depreciation	<u></u>	· · · · · · · · · · · · · · · · · · ·	
P. Interest			
Q. Property Tax, Federal Income Tax	State Income Tax, and Othe	er Non-Payroll Taxes	
	. Hours From Last Overhaul		
· -	. Date Accomplished		
_	. Unit(s) Overhauled		
_	. Overhaul (O) or Hot Gas P	ath (H)	
S. Other Costs (fully explain on attach		\ 7	
T. TOTAL EXPENSES PER ACCOU			



	SECTION 9 — MONTHLY POWER GENERATION, FUEL USAGE, AND OTHER OPERATIONAL INFORMATION										
	GE	A. GROSS NERATION V HOURS	B. NET (SALE GENERATION MW HOUR	ON FACILITY	DI CUR	D. ACILITY SPATCH/ RTAILMENT HOURS	E. FUEL CONSUMED INDICATE UNIT OF MEASURE (e.g., MCF)	F. BBL VOLUME OF STEAM SOLD OR SELF USED FOR EOR	G. VOLUME OF HEATED AIR SOLD INDICATE UNIT OF MEASURE (e.g., MCF)		
							UOM	COGENERATION ONLY	UOM		
Jan											
Feb)										
Mai	•										
Apr											
May	/										
Jun											
Jul											
Aug	ı										
Sep)										
Oct											
Nov	,										
Dec	;										
TOT	AL										
	1			SECTION 10 —	ОТНЕ	ER PRODU	JCTION INFORMATI	ON			
A. N	ame of Er	nergy Buyer									
B. D	ate of Sal	es Contract									
C. T	ype of Co	ntracts / S.C	.#/Duration	1							
D. C	ontract Ca	apacity									
E. L	ien Date k	W Price									
F. L	ien Date F	uel Price pe	er Unit of Mea	asure (e.g., MCF)							
G. N	ame of He	eat / Steam	Buyer								
H. L	ien Date S	team Price	per BBL								
				SECTION 11	_ — PL	ANT OFF-	LINE INFORMATION	I			
	MONTH	SCHEDU	LED HOURS	UNSCHEDULED HOU	IRS			REASON			
Α.											
В.											
C.											
D.											
E.											
F.											
G.											
Н.											
					\dashv						

CAL	A. ELECTRIC PI	LANT AND FACILITY	B. TEST AND R	EPAIR EQUIPMENT		JRNITURE AND PMENT	D. OFFICE COMPUTER EQUIPMENT		
YR ACQ	COST	ASSESSOR'S USE ONLY	соѕт	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	
2014									
2013									
2012									
2011									
2010									
2009									
2008									
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1992									
1991									
1990									
1989									
1988									
Prior									
TOTAL									

CAL YR ACQ	A. NONPRODU	ICTION BUILDINGS	B. FIXTURES		C. LAND IN	IPROVEMENTS	D. LAND ACQUISITIONS		
	cost	ASSESSOR'S USE ONLY	cost	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	
2014									
2013									
2012									
2011									
2010									
2009									
2008									
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2006									
2005									
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1994									
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1992									
1991									
1990									
1989									
1988									
Prior									
TOTAL									

SECTION 14 — SCHEDULE OF ADDITIONS TO FIXED PLANT, **BUILDINGS, LAND, AND LAND IMPROVEMENTS**

IN ASSET SCHEDULE	DESCRIPTION OF ADDITIONS	DATE ACQUIRED	PRIOR YEAR CWIP	COST	ASSESSOR'S USE ONLY
A.					
В.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					
	SECTION 15 — SCHEDULE O	F DEL ETIONS TO FI	XFD PLANT		

BUILDINGS, LAND, AND LAND IMPROVEMENTS

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

SECTION 16 — DECLARATION OF PROPERTY BELONGING TO OTHERS — if none, write "NONE" (attach additional sheets in the same format if necessary)

(SPECIFY TYPE BY CODE NUMBER) DESCRIPTION COST TO Report Conditional Sales Contracts in lines 6-9 as applicable YEAR OF YEAR OF AND LEASE OR PURCHASE ANNUAL Leased Equipment Vending Equipment **ACQUISITION** MANUFACTURE IDENTIFICATION NEW RENT Leased-Purchase Option Equipment
 Capitalized Lease Equipment 5. Other Businesses6. Government-Owned Property NUMBER Tax Obligation A. Lessor B. Lessee A. Lessor's Name

	Mailing Address				
	Lessor's Name Mailing Address				
	Lessor's name Mailing Address				
	Lessor's Name Mailing Address				
	Lessor's Name Mailing Address				
	Lessor's Name Mailing Address				
G.	Lessor's Name				



Mailing Address

POWER PLANT 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 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 if not returned, and (3) add a penalty of ten percent (10%) of the property's assessed value if not returned by the date required by law. 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 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 aggregate cost of property. The Assessor of the county will supply you with a form upon request.

This return 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 only to the district attorney, grand jury and other agencies specified in section 408. Attached schedules are considered to be part of the return. The Assessor's failure to keep such records confidential could subject them to civil damages (Government Code section 1504), and if such failure is determined to be willful, the Assessor may be subjected to other sanctions as provided by law (Government Code sections 3060-3074). Agents of the county hired as consultants are employees of the county and are subject to the same provisions, sanctions and penalties upon failure to keep records confidential.

Section 441.5 and Rule 171(b) state that taxpayers can submit schedules and attachments to the property statement. The section implies 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 must be submitted in writing with a sample attached and receive approval prior to use. Contact the Assessor for information and instructions concerning computer media reporting.

The form(s) accompanying these instructions illustrate the format, the appearance, and the information required for submitting a self-generated property statement. Your attachments must be on letter size (8.5 inch by 11.0 inch), 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 arranged differently. As a minimum, all pages must have the lien date year, your (assessee) name as it appears on the property statement, and the Assessor's assessment number as it appears on the property statement. In all instances, you must return the original BOE-571-C.

Include copies of the year-end profit and loss statement, the current year's budget, most current income and expense forecast (pro forma), your major repair schedule with costs, and a description of work to be performed.



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SECTION 1

Enter your (assessee) name, attention or care of, and mailing address. Provide the name, telephone and fax numbers of the person to contact regarding the information in the return. 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, type or nature of the facility (e.g.; coal, geothermal, natural gas, bio-mass, gas fired cogeneration, wood chip cogeneration, and coal fired cogeneration), and the date the facility went into commercial operation. Next, enter the Assessor's parcel 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 fuel and nonfuel 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. You have a capacity for storing 15,000 gallons of unleaded gasoline. Your last fuel delivery cost \$1.35 per gallon. At any given time, you reasonably believe the tanks are 30 percent full. The estimate of fuel on hand, in this case, is $$6,075 (15,000 \times .30 \times 1.35 = 6075)$. The other method is based on time. The total office supply expense for the year was \$15,000. Your experience indicates you have 1.5 months of supplies on hand at any given time. The estimate of office supplies, in this case, is $$1,875 (15,000 \times (1.5/12) = 1875$.

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 and fixed plant/equipment; and buildings and land improvements.

Plant and Equipment — Enter the total cost of all plant and other equipment from the Plant & Equipment Schedule(s) attached.

Buildings, Fixtures, Land, and Land Improvements Total — Enter the total cost of all buildings, fixtures, land, and land improvements from the Buildings, Fixtures, Land, and Land Improvements Schedule(s) attached.

SECTION 4

Enter the total expenses and income reported from Sections VII and VIII of the property statement.

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 appropriate.

SECTION 7

Income — Enter the gross income for the categories listed for the calendar year preceding lien date. Report megawatt hours sold for the applicable categories of income. For each category, enter the income from utility and nonutility company sources. If the power plant is eligible to receive a Production Tax Credit as a result of the Energy Policy Act of 2005, enter the amount of the credit received in the prior calendar year as nonutility income. Also report the date PTC eligibility begins and when it will terminate. Lastly, enter the amount of megawatts capacity subject to this eligibility. Attach a separate schedule detailing "Other Income."



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SECTION 8

Expenses — Enter direct operating expenses only for the calendar year preceding the lien date. Do not include capitalized items such as labor and benefits capitalized as part of plant and equipment acquisitions. Attach a separate schedule fully detailing "Other Costs."

SECTION 9

Enter monthly power generation, fuel usage and other operational information for the calendar year preceding lien date. Report gross generation as megawatt hours. The net generation is the amount of electricity sold or wheeled after all parasitic and other loads have been accounted for. Report the hours the plant was generating electricity; even if there was no net sales or operations were at a reduced (curtailed) level. Provide the amount of fuel used during the month, and indicate unit of measure; for example, tons or mcf as shown in the form. For cogeneration plants selling or transferring steam, report the amount of steam produced in barrels (BBL): no other unit of measure is acceptable. Report the amount of heated air sold in mcf. Finally, total each column for the year's total.

SECTION 10

Enter other production related information. Provide the energy buyer's name(s). Indicate the date of the sales contract and dates involving renegotiation of the price per unit of energy production. Specify the type of contract and duration, and the Standard Offer contract number if applicable; for example, S.O.4/20 years. Report the lien date price per KWH excluding capacity and bonus increments. Provide the lien date price for fuel including transportation charges: for example; price per mcf of gas, or price per ton of coal. Enter the name of the buyer(s) of the heated air or steam, or "Self Consumed" if not sold. Indicate the lien date selling price per barrel (BBL), or the internal accounting charge if self consumed.

SECTION 11

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, turbine failure.

SECTIONS 12 and SECTION 13

These sections are for reporting costs, in whole dollars, summarized by calendar year of acquisition plant and other fixed - moveable equipment; and buildings, fixtures, 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, generation plant, 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, 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.
- Tanks having a capacity of 5,000 bbl or more are to be reported separately from tanks of lesser capacity.
- Categories or groups may be combined into one group if the Assessor uses the same value method, percentage of improvements, and classification for the individual groups: for example; AWT's, LACT's, BSW's, monitors, and gauging equipment. However, active and idle equipment must be split into separate groups: for example; active steam generators and injection systems, and idle steam generators and injection systems.

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 14

List additions 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 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, 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 15

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.



SECTION 16

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 lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

- 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 which owns the property, and a description of the property.

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.

