EF-571-L-R26-0520-51000404-1

BOE-571-L (P1) REV. 26 (05-20)

BUSINESS PROPERTY STATEMENT FOR 2021

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2021)

FILE RETURN BY APRIL 1, 2021

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



KATHY SCRIVEN SUTTER COUNTY ASSESSOR

1190 Civic Center Blvd. Yuba City, CA 95993

Phone: (530) 822-7160 Fax: (530) 822-7198

www.suttercounty.org/assessor E-mail: assessor@co.sutter.ca.us

LOCATION OF THE BUSINESS PROPERTY
STREET
CITY

L			_								NOT BE ACCE		
PART I: GENERAL INFORMA	ATION												
COMPLETE (a) THRU (g)				1									
a. Enter type of business:				f.	Enter name and	teleph	one num	ber of	authorize	d pers	on to contact a	t location o	
o. Enter local telephone numbe		accounting record	ls:										
Email Address				g.	During the period	of Janu	ary 1, 20	20 throι	igh Decer	nber 3	1, 2020:		
c. Do you own the land at this I	ousiness location?	Yes	No		(1) Did any indivi	dual or	legal en	ity (corr	oration r	artner	shin limited liahi	lity company	
If yes , is the name on your d	leed recorded				. ,		•				for definition) in		
as shown on this statement?	1	Yes	No		entity?		Ü	,			Yes		
d. When did you start business	at this location? DATE:				(2) If YES, did this	s busine	ss entity	also ow	n "real pro	perty"	(see instructions	for definition	
If your business name or loc	ation has changed from last year, ento	er the form	mer name		in California a	t the tin	ne of the	acquisiti	on?		Yes	No	
and/or location:					(3) If YES to both	questio	ons (1) ar	nd (2), fil	er must si	ubmit f	orm <i>BOE-100-B</i> ,	Statement of	
					-			•	-	es, to th	ne State Board of	Equalization	
e. Enter location of general led	ger and all related accounting records	s (include	zip code):		See instructio	ns for fi	ling requi	rements					
PART III DECLARATION OF I	PROPERTY BELONGING TO YOU			+	COST		Τ		ASSES	SOR'S	S USE ONLY		
	any adjustment to cost)				(omit cents) (see instructions)			AGGEGGGK G GGE GKET					
1. Supplies					,	,							
2. Equipment		(Fi	rom line 35)										
3. Equipment out on lease, ren	t, or conditional sale to others	(Attach	n Schedule)										
4. Bldgs., Bldg. Impr., and/or Le	easehold Impr., Land Impr., Land	(Fi	rom line 71)										
5. Construction In Progress		(Attach	n Schedule)										
6. Alternate Schedule A		(See ii	nstructions)										
7.		(,										
3													
PART III: DECLARATION OF I	PROPERTY BELONGING TO OTHER	RS – IF N	ONE WRITE	"NO	ONE"								
(SPECIFY TYPE BY CO													
Report conditional sales	contracts that are not leases on Sche	edule A					Year	Year of	Descript		Cost to	Annual	
 Leased equipment 			of Acq.			and Lease or Identification		Purchase New	Rent				
 Lease-purchase or Capitalized leased 			ousinesses iment-owned	nro	porty				Numb	er			
·		. Govern	iment-owned	proj	perty		_						
Tax Obligation	on: A. Lessor B. Lessee												
Lessor's name Mailing address					'								
10. Lessor's name													
Mailing address			D.F.		A D A TION DV	1005	0055						
OWNERSHIP TYPE (☑)	Note: The followin	a doclar			ARATION BY			t do so	it may ro	eult in	nonalties		
Proprietorship	I declare under penalty of perju	•				•			•		•	includina	
Partnership	accompanying schedules, statement												
Corporation	property required to be reported whi	ich is own	ned, claimed,	pos	sessed, controlled,	or man	aged by	he pers	on named	as the	e assessee in thi	s statement	
Other	at 12:01 a.m. on January 1, 2021. SIGNATURE OF ASSESSEE OR AUTHOR	RIZED AGE	NT*							DATE			
BUSINESS	Note of Accesses of Accesses	WELD MOL								D7.11 E			
DESCRIPTION (☑)	NAME OF ADDRESSES OF AUTHORIZED	AOENT "								T.T			
Retail	NAME OF ASSESSEE OR AUTHORIZED	AGENT" (I	ypea or printea)							TITLE			
Wholesale													
Manufacturer	NAME OF LEGAL ENTITY (other than DB)	A) (typed o	r printed)							FEDEF	RAL EMPLOYER ID	NUMBER	
Service/Professional													
	PREPARER'S NAME AND ADDRESS (typ	ed or printe	ed)			TELE	PHONE N	UMBER		TITLE			
						()						

*Agent: See page 7 for Declaration by Assessee instructions.

THIS STATEMENT SUBJECT TO AUDIT

INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH THE STATE BOARD OF EQUALIZATION



<u>SCHEDULE A — COST DETAIL: EQUIPMENT</u>

Do not include property reported in Part III.)

Include expensed equipment and fully depreciated items. Include sales or use tax (see instructions for important use tax information), freight and installation costs. Attach schedules as needed. Lines 18, 32, 33, and 45 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

Calendar Year of MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE TOOLS, MOLDS, DIES, JIGS **OFFICE FURNITURE** OTHER EQUIPMENT Calendar Year of N E AND EQUIPMENT (describe) (do not include licensed vehicles) Acq. ASSESSOR'S ASSESSOR'S ASSESSOR'S Acq. COST COST COST COST ASSESSOR'S USE ONLY **USE ONLY USE ONLY USE ONLY** 11 2020 2020 12 2019 2019 13 2018 2018 14 2017 2017 15 2016 2016 16 2015 2015 2014 2014 18 2013 Prior 19 2012 Total PERSONAL 20 2011 **COMPUTERS** Calendar Year of 21 2010 Acq. ASSESSOR'S COST 22 2009 **USE ONLY** 23 2008 2020 24 2007 2019 25 2006 2018 26 2005 2017 27 2004 2016 28 2003 2015 29 2002 2014 30 2001 2013 31 2000 2012 32 1999 Prior 33 Prior Total 34 Total LOCAL AREA NETWORK (LAN) Calendar Year **EQUIPMENT AND MAINFRAMES** Add TOTALS on lines 19, 33, 34, 46 and any additional schedules. 35 ASSESSOR'S COST ENTER HERE AND ON PART II, LINE 2 Acq. USE ONLY ASSESSOR'S USE ONLY 2020 36 PERS. PROP. PERS. PROP. PERS. PROP. CLASSIFICATION COL **FULL VALUE BASE FULL VALUE** 37 2019 **ADJUSTMENT FULL VALUE** RCLND Machinery 1 38 2018 & equipment Office furniture 2 2017 39 & equipment Tools, molds, 4 2016 40 dies & jigs 41 Personal Computers 5a 2015 LAN and Mainframe 2014 42 5b 2013 Other 3 44 2012 equipment Schedule B 45 Prior Fixtures **TOTALS** Total

Attach schedules as needed. Line 69 "Prior"— Report detail by year(s) of acquisition on a separate schedule.

L	Calendar Year of Acq.		JILDING	SS, BUILDING IN	MPROVEMENTS, AN	ID/OR	3.	LAND		4. LAND AND LAND			
·ZE ZO		1. STRUCTU	RE ITE		FIXTURES ONLY (see instructions)				VEMENT		DEVELOPMENT (e.g., fill, grading)		
		COST	AS	SSESSOR'S USE ONLY	COST	AS	SESSOR'S SE ONLY	COST		SESSOR'S SE ONLY	COST		SESSOR'S SE ONLY
47	2020												
48	2019												
49	2018												
50	2017												
51	2016												
52	2015												
53	2014												
54	2013												
55	2012												
56	2011												
57	2010												
58	2009												
59	2008												
60	2007												
61	2006												
62	2005												
63	2004												
64	2003												
65	2002												
66	2001												
67	2000												
68	1999												
69	Prior												
70	Total												
71				Add TOTALS	S on line 70 and any	additior	nal schedules.	ENTER HERE AND	ON PART	II, LINE 4			
72 Have you received allowances for tenant improvements for the current reporting period that are not reported above? Yes No If yes indicate amount \$													
REMARKS:													

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OFFICIAL REQUEST

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions. The attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-L.

THIS STATEMENT IS SUBJECT TO AUDIT. THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR. IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.

INSTRUCTIONS

(complete the statement as follows)

NAME. If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner. **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

LOCATION OF THE PROPERTY. Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment leased or rented to others, when any such properties are situated at many locations within this county.

USE TAX INFORMATION

California use tax is imposed on consumers of tangible personal property that is used, consumed, given away or stored in this state. Businesses must report and pay use tax on items purchased from out-of-state vendors not required to collect California tax on their sales. If your business is not required to have a seller's permit with the California Department of Tax and Fee Administration, the use tax may be reported and paid on your California State Income Tax Return or directly to the California Department of Tax and Fee Administration using the pay use tax for one-time purchase option available online. Obtain additional use tax information by calling the California Department of Tax and Fee Administration's Customer Service Center at 1-800-400-7115 (TTY:711) or from the website - www.cdtfa.ca.gov.

Part I: GENERAL INFORMATION

[complete items (a) through (g)]

OWNERSHIP OF LAND — (c). Check either the YES or the NO box to indicate whether you own the land at the LOCATION OF THE PROPERTY shown on this statement. If YES is checked, verify the official RECORDED NAME on your DEED. If it agrees with the name shown on this statement, check the second YES box. If it does **not** agree, check the second NO box.

LOCATION OF RECORDS — (e and f). Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

PROPERTY TRANSFER — (g).

Real Property – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.



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Controlling Interest – When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

Forms, Filing Requirements & Penalty Information – Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at *www.boe.ca.gov* to obtain form BOE-100-B, applicable filing requirements, and penalty information.

Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report full cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges for buildings and improvements that are constructed or otherwise produced for an enterprise's own use (including assets constructed or produced by others) for which deposits or progress payments have been made. **Do not** include finance charges for purchased equipment.

LINE 1. SUPPLIES. Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

LINE 2. EQUIPMENT. Enter total from Schedule A, line 35 (see instructions for Schedule A).

LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS. Report cost on line 3 and attach schedules showing the following: equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported. Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

Equipment out on lease, rent, or conditional sale. (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the lessor's exemption claim is filed by February 15. Obtain BOE -263, *Lessors' Exemption Claim*, from the Assessor. **Also include equipment on your premises held for lease or rent which you have used or intend to use.** Report your cost and your selling price by year of acquisition.

LINE 4. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT. Enter total from Schedule B, line 71 (see instructions for Schedule B).

LINE 5. CONSTRUCTION IN PROGRESS. If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on PART II, line 5.

LINE 6. ALTERNATE OR IN-LIEU SCHEDULE. If the Assessor enclosed BOE-571-L, *Alternate Schedule A*, with this property statement, complete the alternate schedule as directed and report the total cost on line 6.

LINES 7-8. OTHER. Describe and report the cost of tangible property not reported elsewhere on this form.

Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

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.

- 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 Schedule A or B (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 in Schedule A or B (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 Schedule A or B unless final payment has been made.



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- 4. VENDING EQUIPMENT. Report the model and description of the equipment; do not include in Schedule A.
- 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.

SCHEDULE A — COST DETAIL: EQUIPMENT

Do not include property already reported in Part III.

LINES 11-46. Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART III). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment actually removed from the site. The cost of equipment retired but not removed from the site must be reported. Segregate and report on PART II, line 3, the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles in Column 3.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b. Personal computers include the following: Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners, Workstations. Local Area Network Equipment includes the following: External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers, Switches. LAN Components include, but are not limited to, the following: Network Disk & Tape Drives, Network Fan Trays, Network Memory, Network Portable Storage Devices, Network Power Supply, Network Adaptors, Network Interface Cards, Network Processors.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

LINES 18, 32, 33 and 45. For "prior" years acquisition, you must attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions on lines 18, 32, 33 and 45.

LINE 35. Add totals on lines 19, Column 4; line 33, Column 5a; line 34, Columns 1, 2, 3; line 46, Column 5b; and any additional schedules. Enter the same figure on PART II, line 2, that you entered in the box.

SCHEDULE B — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

LINES 47-71. Report by calendar year of acquisition the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on January 1. Include finance charges for buildings or improvements which have been constructed for an enterprise's own use. If no finance charges were incurred because funding was supplied by the owner, then indicate so in the remarks. In the appropriate column enter costs, including cost of fully depreciated items, by the calendar year of acquisition and total each column. Do not include items that are reported in Schedule A.

If you had any additions or disposals reported in Columns 1, 2, 3, or 4 during the period of January 1, 2020 through December 31, 2020, attach a schedule showing the month and year and description of each addition and disposal. Enclosed for this purpose is BOE-571-D, Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement. If additional forms are needed, photocopy the enclosed BOE-571-D.



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Segregate the buildings and building or leasehold improvements into the two requested categories (items which have dual function will be classified according to their primary function). Examples of some property items and their most common categorization are listed below:

EXAMPLES OF STRUCTURE ITEMS, Column 1

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of a trade, industry, or profession.

Air conditioning (except process cooling)

Boilers (except manufacturing process)

Central heating & cooling plants

Craneways

Elevators

Environmental control devices (if an integral part of the structure)

Fans & ducts (part of an air circulation system for the building)

Fire alarm systems

Partitions (floor to ceiling)

Pipelines, pipe supports & pumps used to operate the facilities of a building

Pits not used in the trade or process

Railroad spurs

Refrigeration systems (integral part of the building)

Refrigerators, walk-in (excluding operating equipment)

which are an integral part of the building

Restaurants — rough plumbing to fixtures

Safes — imbedded

Signs which are an integral part of the building excluding sign cabinet (face & lettering)

Silos or tanks when primarily used for storage or distribution

Sprinkler systems

Store fronts

Television & radio antenna towers

EXAMPLES OF FIXTURE ITEMS, Column 2

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling)

Boilers (manufacturing process)

Burglar alarm systems

Conveyors (to move materials and products)

Cranes — traveling

Environmental control devices (used in production process)

Fans & ducts (used for processing)

Floors, raised computer rooms

Furnaces, process

Ice dispensers, coin operated

Machinery fdns. & pits (not part of normal flooring fdns.)

Permanent partitions (less than floor to ceiling)

Pipelines, pipe supports, pumps used in the production process

Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process

Plumbing — special purpose

Power wiring, switch gear & power panels used in mfg. process.

Refrigeration systems (not an integral part of the building)

Refrigerators, walk-in unitized; including operating equipment

Restaurant equipment used in food & drink preparation or service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.)

Scales including platform & pit

Signs — all sign cabinets (face) & free standing signs including supports

Silos or tanks when primarily used for processing

LINE 69. If you have items reportable in Schedule B which were acquired in 1998 or previously, you **must** attach a separate schedule detailing the cost of such items by year(s) of acquisition. Enter the total cost of such items on line 69.

LINE 71. Add totals on line 70 and any additional schedules. Enter the same figure on PART II, line 4 that you entered in the box.

LINE 72. Report tenant improvements for which you received allowances during this reporting period that are not reported on Schedule B.

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.

