

571-F**AGRICULTURAL
PROPERTY
STATEMENT**MAKE NECESSARY CORRECTIONS TO THE PRINTED NAME AND MAILING ADDRESS
(File a separate statement for each location)**TO: LAWRENCE E. STONE
ASSESSOR OF
SANTA CLARA COUNTY**70 W. HEDDING ST., SAN JOSE, CA 95110-1771, PHONE (408) 299-5400
DECLARATION OF COSTS AND OTHER RELATED PROPERTY
INFORMATION AS OF 12:01 A.M., JANUARY 1, 2022**FILE RETURN
BY APRIL 1, 2022****2022**

LOCATION OF THE PROPERTY

NAME AND MAILING ADDRESS

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED

PART I: GENERAL INFORMATION [COMPLETE (a) THRU (i)]		f. Enter name and telephone number of authorized person to contact at location of accounting records:	
a. Enter type of farm or business: _____			
b. Enter local telephone number () _____ FAX number () _____ Email Address _____			
c. Do you own the land at this business location? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , is the name on your deed recorded as shown on this statement? <input type="checkbox"/> Yes <input type="checkbox"/> No		g. During the period of January 1, 2021 through December 31, 2021:	
d. When did you start business at this location? DATE: _____		(1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity? <input type="checkbox"/> Yes <input type="checkbox"/> No	
e. Enter location of general ledger and all related accounting records (include zip code): _____		(2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		(3) If YES to both questions (1) and (2), filer must submit form <i>BOE-100-B, Statement of Change in Control and Ownership of Legal Entities</i> , to the State Board of Equalization. See instructions for filing requirements.	
		h. Do you have: (1) Registered or show horses? <input type="checkbox"/> Yes <input type="checkbox"/> No (2) Racehorses? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes is checked - See Instructions)	
		i. Are there manufactured homes/mobilehomes located on the property? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, indicate: No. currently licensed _____ No. not currently licensed _____	

PART II: DECLARATION OF PROPERTY BELONGING TO YOU (attach schedule for any adjustment to cost)		COST (omit cents)	ASSESSOR'S USE ONLY
1. Supplies	(from schedule A)		
2. Animals	(from schedule B)		
3. Fixed machinery and equipment	(from schedule C)		
4. Movable and mobile equipment (self-propelled and related implements)	(from schedule D)		
5. Office furniture and equipment	(from schedule E)		
6. Equipment out on lease, rent, or conditional sale to others	(attach schedule)		
7. Construction in progress (CIP)	(attach schedule)		
8. Other			

PART III: REAL PROPERTY ALTERATIONSHave you made any changes to the real property this past year? Yes No
If **Yes**, please complete Part III - "Real Property Alterations" on Page 4. See Instructions on Page 6, Part III.**PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS**

(SPECIFY TYPE BY CODE NUMBER)

Report conditional sales contracts that are not leases on Schedules C, D, or E

1. Leased equipment	4. Animals	5. Other business	Year Of Acq.	Year Of Mfg.	Description and Lease or Identification No.	Cost to Purchase New	Annual Rent	ASSESSOR'S USE ONLY
2. Lease-purchase option equipment	6. Tenants, renters, farm mgt. co., etc.							
3. Capitalized leased equipment	7. Government-owned property							
Tax Obligation: A. Lessor B. Lessee								
Lessor's name								
Mailing address								
Lessor's name								
Mailing address								

OWNERSHIP TYPE (✓)

DECLARATION BY ASSESSEE

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, 2022.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*

DATE

NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)

TITLE

NAME OF LEGAL ENTITY (other than DBA) (typed or printed)

FEDERAL EMPLOYER ID NO.

PREPARER'S NAME AND ADDRESS (typed or printed)

TELEPHONE NO.

TITLE

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

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

ASSESSOR'S USE ONLY

	BY	DATE
SCREEN		
XOFF		
ID		
PRE-REV		
AI		
CC		

PERSONAL PROPERTY
FIXTURES
STRUCTURES
OTHER EX.
LAND

PROC _____ REV _____

OFFICIAL REQUEST
DO NOT RETURN THESE INSTRUCTIONS

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

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

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

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

(complete the statement as follows)

NAME AND MAILING ADDRESS

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

LOCATION OF THE PROPERTY

Enter the complete street address or location. If preprinted, make necessary corrections. Enter the Assessor's Parcel No. if known. Request additional forms if you have agricultural personal property or fixtures at other locations. A listing may be attached to a single property statement for your equipment leased or rented to others, when any such properties are situated at many locations within this county.

PART I: GENERAL INFORMATION

Complete items (a) through (i).

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

PROPERTY TRANSFER— (g).

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

Controlling interest – When a 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 at 916-274-3410 or refer to the Board's Website at www.boe.ca.gov to obtain form BOE-100-B, applicable filing requirements, and penalty information.

REGISTERED OR SHOW HORSES — (h-1). If **yes** is checked, obtain BOE-571-F2, *Registered and Show Horses Other than Racehorses*, from the Assessor and file with this return.

RACEHORSES — (h-2). If **yes** is checked, obtain BOE-571 -J, *Annual Racehorse Tax Return*, from the Assessor and file as required.

MANUFACTURED HOMES (MOBILEHOMES) — (i). A manufactured home (mobilehome) is a transportable structure designed to be occupied as a residence, and it is either more than 40 feet long or more than 8 feet wide. Report the number of manufactured homes (mobilehomes) on this property which are currently licensed (license is not delinquent or expired) and the number of manufactured homes (mobilehomes) which are not licensed or for which the license is delinquent or expired. Do not report "travel trailers" which are not more than 40 feet long or more than 8 feet wide.

PART II: DECLARATION OF PROPERTY BELONGING TO YOU

Report descriptions and quantities or book cost (100 percent of actual cost) where requested on the form. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. **Do not** include finance charges for purchased equipment.

LINE 1. SUPPLIES

Enter the total cost from Schedule A.

LINE 2. ANIMALS

Complete Schedule B if applicable and enter the total cost if known.

LINE 3. FIXED MACHINERY AND EQUIPMENT

Enter the total cost from Schedule C.

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

Enter the total cost from Schedule D.

LINE 5. OFFICE FURNITURE AND EQUIPMENT

Enter the total cost from Schedule E.

LINE 6. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS

Report cost on line 6 and attach schedules showing the following: Equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported. Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

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

LINE 7. CONSTRUCTION IN PROGRESS. If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings of other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on PART II, line 7.

LINE 8. OTHER

Describe and report the cost of tangible property that is not reported elsewhere on this form.

PART III: REAL PROPERTY ALTERATIONS

Check either the **Yes** or the **No** box to indicate whether you have made alterations to the real property between January 1, 2021, and December 31, 2021. If **No** is checked, you may proceed to Part IV.

If you check the **Yes** box, go to page 4 to report any alteration made by you to the real property between January 1, 2021, and December 31, 2021. **If you have made changes to various parcels, but are filing only one property statement, list the parcel numbers in the column provided.** Describe the alteration and report cost as follows:

- (1) **IMPROVEMENTS ADDED OR REMOVED.** List and describe additions or alterations made during the twelve months preceding January 1 to buildings, structures, pumps, permanent pipelines or other items attached to the land. Enter the cost of any such changes. List and describe any removals giving the year of acquisition and original cost, if known. Enter the month and year the addition, alteration, or removal was completed. If not completed on January 1, enter "CIP" (construction in progress).
- (2) **TREES, VINES, OR PERENNIALS, PLANTED, REMOVED, BUDDED OR GRAFTED.** List and indicate additions or removals during the twelve months preceding January 1. For additions, list the date planted, number, species, variety, spacing, number of acres planted, and whether "planted" (all new planting or replanting) or "interplant" (new planting intermixed with existing plantings). Enter the cost of the additions. For removals, describe and list the date of planting, if known. If budded or grafted, provide dates and cost. Indicate the action taken in the heading area of the cost column.
- (3) **CHANGES TO THE LAND SURFACE.** Describe any changes made during the twelve months preceding January 1 in the surface of the land, such as leveling, ripping, drainage, well drilling, etc. Enter the cost of such changes, and acres changed. Enter the month and year the changes were completed. If not completed on January 1, enter "CIP" (construction in progress).

PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

Enter the name and mailing address of the owner. Read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. **LEASED EQUIPMENT.** Report the year of acquisition, the year of manufacture, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedules C, D, or E (*see No. 3 below*).
2. **LEASE-PURCHASE OPTION EQUIPMENT.** Report here all equipment acquired on lease-purchase option on which the **final payment remains to be made.** Enter the year of acquisition, the year of manufacture, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made,** report full cost in Schedules C, D, or E (*see No. 3 below*).
3. **CAPITALIZED LEASED EQUIPMENT.** Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the year of manufacture, the lease contract number or other identification number and the total installed cost to purchase (including sales tax). Do not include in Schedules C, D, or E unless final payment has been made.
4. **ANIMALS.** Report all taxable animals, such as those used in riding stables, pack station operations, or rodeos, stallions or broodmares held for breeding, and registered or show horses on your premises which belong to others. Enter Code Number "4" in the Code Number Column. Describe the type of animals (use a second line on this schedule or attach a schedule). If you board racehorses, report the horses on BOE-571 -J1, *Annual Report of Boarded Racehorses*.
5. **OTHER BUSINESSES.** Report other businesses on your premises.
6. **TENANTS, RENTERS, FARM MANAGEMENT CO., ETC.** Report the names and addresses of persons renting or managing your property. Enter Code Number "6" in the Code Number Column.
7. **GOVERNMENT-OWNED PROPERTY.** If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

SCHEDULE A — SUPPLIES ON HAND

Report the description, the quantity and the cost of supplies on hand. Use the open lines of the schedule or attach a schedule showing the type and cost of the items.

- (1) **FEED** — Report all feed held for use by taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding, showing tons if grown and if purchased, the amount on hand and cost per unit.
- (2) **SEED** — Report the cost (or type and weight) of seed held for feed crops which are intended for your own use. **Do not** report seed held for sale or for the production of crops intended for sale.

SCHEDULE B — ANIMALS

Report the description and number (cost if known) of all taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. Do not report animals involved in the production of food and fiber, such as dairy cattle and bulls, beef cattle and bulls, draft animals, swine, sheep and poultry and animals held for sale or lease. If you have animals on your premises which you do not own, report ownership and description in PART IV, Declaration of Property Belonging to Others.

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

SCHEDULE C — FIXED MACHINERY AND EQUIPMENT

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

The reported costs should include the cost of machinery or equipment including excise, sales, or use taxes, freight and installation charges. (Note: A charge for self-construction/labor should be imputed when such is the case, e.g., if you would have paid \$500 to have a pump installed but performed the labor yourself, the value of that labor must be included in the value/cost of such machinery and equipment.)

SCHEDULE D — MOVABLE AND MOBILE EQUIPMENT (self-propelled and related implements)

Report mobile equipment, such as: tools, hive boxes, bunkhouse furnishings (owned by the farmer), portable wind machines, temporary pipes and sprinklers that are above ground (not permanent), heaters, smudge pots, pallets, bins, shakers, saddles, bridles, etc.

Report mobile equipment, such as: implements of husbandry items, including but not limited to, tractors, harvesters, plows, shakers, backhoes, forklifts, crawler loaders, vehicle mounted portable wind machines, and related implements; and any other type of self-propelled or towed equipment that is not subject to DMV registration and licensing for highway use. For a comprehensive explanation of "Implements of Husbandry" see <http://www.cfbf.com/storage/app/media/documents/agequipment.pdf>.

List each item of machinery and equipment that you own. Equipment out on lease should not be included here; report such equipment, per instructions on line 6. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART IV). If you own machinery and equipment at another location in this county and you did not receive a form for reporting equipment at that location, or if your equipment is temporarily outside the county, attach a schedule to this statement showing the location of the equipment and provide the information requested in this schedule. Report all machinery and equipment, whether fully depreciated or not, including implements of husbandry, special mobile equipment (SE Plates), and other vehicles exempt from licensing and registration under Division 16 of the Vehicle Code. Do not include licensed vehicles designed primarily for the transportation of persons or property on a highway.

The reported cost should include excise taxes, sales or use taxes, freight charges, and installation costs. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was entered on your books and records. Include expenses incurred immediately after purchase to bring a machine up to operable condition. As mentioned in Schedule C, the value of self-construction must be included.

SCHEDULE E — OFFICE FURNITURE AND EQUIPMENT

Enter the total original installed cost by calendar year of acquisition. Include freight-in, excise taxes, sales or use taxes, and installation costs. Include fully depreciated office equipment but **do not** include items that were traded, retired, transferred, sold, or junked and removed physically from the premises. If office equipment is located elsewhere in the county, attach a similar schedule and identify the location. **All office equipment must be reported on this statement.**

If necessary, attach additional schedules to this property statement.

DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)** the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

ANNUAL RACEHORSE TAX RETURN

Read the instructions before completing this form

To The Tax Collector of _____ County

Person or Corporation Name _____
 DBA (Ranch or Stable Name) _____
 Mailing Address _____
 City and State _____ Zip Code _____
 Make necessary corrections to the printed name and mailing address.
 Local Phone Number () _____

Type of Ownership: Proprietorship Partnership Syndicate Corporation

Other _____

Name, address, and phone number (including area code) of authorized person to contact for an audit:

Zip Code _____ Phone No. () _____ Street address, city, state, and zip code where the books and records are located: _____

LIST ALL RACEHORSES OWNED AS OF 12:01 a.m. JANUARY 1, 20_____, AND DOMICILED IN THIS COUNTY

A NAME OF RACEHORSE (Include Stallions, Broodmares, Yearlings, and Horses in Training)	B REGISTRATION NO.	C AGE	D CLASSI- FICATION	E BREED	F DATE ACQUIRED	G DOMICILE		H EARNINGS DURING PREVIOUS CALENDAR YEAR		I ANNUAL TAX DUE (see Schedule A)	FOR COUNTY USE ONLY
						ADDRESS	SCHOOL DISTRICT OR TAX RATE AREA NO.	AMOUNT	SOURCE		
										\$	

DECLARATION BY ASSESSEE

**Note: The following declaration must be completed and signed.
 If you do not do so, it may result in penalties.**

I declare under penalty of perjury under the laws of the State of California that I have examined this return, 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 racehorses and racehorse data required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this return at 12:01 a.m. on January 1, 20 .

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*	DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)	TITLE
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	FEDERAL EMPLOYER ID NO.
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NO. ()
	TITLE

Are you filing an Annual Racehorse Tax Return for this period in any other California county?

Yes No If yes, what counties? _____

If more lines are needed, attach a separate schedule. If you do not owe racehorse tax in this county, so indicate on the form, sign it, and return it to the tax collector.

Taxes Due (1) Note: RACEHORSE TAXES ARE DUE AND PAYABLE AT 12:01 a.m. JANUARY 1 \$
 (2) If the tax is paid after 5 p.m. on February 15, add 6 percent of the taxes due, as shown on line (1) \$
 Penalties Added (3) An additional 1 percent per month penalty accrues on any unpaid tax shown on line (1) on March 1 and the first day of each month thereafter \$
 (4) If the return is filed after 5 p.m. on February 15, add 10 percent of the taxes due shown on line (1) \$

TOTAL TAXES AND PENALTIES DUE \$

*Agent: see page S2B for Declaration by Assessor instructions.

INSTRUCTIONS FOR COMPLETING THE ANNUAL RACEHORSE TAX RETURN

This return pertains only to racehorses which come within the following definition:

Racehorse means each live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein pari-mutuel racing is permitted under rules and regulations prescribed by the *California Horse Racing Board*. The term does not include any horse over three years old, or over four years old in the case of an Arabian horse, which, during the 24 months preceding the current calendar year, has not participated in a horserace contest on which pari-mutuel wagering is permitted or has not been used for breeding purposes in order to provide racehorses. (See the section on *Exemptions and Exclusions at the end of these instructions.*)

The following instructions are to be observed in completing the return. They are lettered to correspond with the letters on the face of the form.

NAME AND MAILING ADDRESS**NAME (PERSON OR CORPORATION)**

If the name is preprinted, check the spelling and correct any error. In the case of a proprietorship, enter that last name first, then the first name and initial. Partnerships, joint owners, and syndicates must list the names and mailing addresses of all partners, joint owners, or syndicate members and attach the list to this form. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the proprietor, partnership, joint ownership, syndicate, or corporation. This may be a ranch or stable name.

MAILING ADDRESS

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

LOCAL PHONE NUMBER

Enter the local phone number in this county where we may contact you or your authorized representative for information regarding the horses. If there is no local phone number, enter the area code and number and name of the city where you may be called.

TYPE OF OWNERSHIP

Check the appropriate box. Each different syndicate is a separate legal business entity and must file a separate Annual Racehorse Tax Return for a racehorse or racehorses that it owns as of 12:01 a.m. on January 1. The names of all syndicate members must be included with the return.

NAME, ADDRESS, AND PHONE NUMBER (INCLUDING AREA CODE) OF AUTHORIZED PERSON TO CONTACT FOR AN AUDIT

This may be the owner of the business, his or her accountant, or his or her tax representative. Also, enter the street address, city, state, and zip code where the books and records are located; normally this will be the main office located in California, but in some instances it could be a location in another state.

Column A. List by name all racehorses (if a horse is unnamed, so state) which are "domiciled" within this county and owned by you as of 12:01 a.m. on January 1. If you own racehorses, which are domiciled in other California counties, file a separate return with the tax collector of each of those counties (see *S2B, instructions for Column G*). File BOE-571-J1, *Annual Report of Boarded Racehorses*, if you boarded racehorses for others at 12:01 a.m. on January 1; a copy of this form will be supplied on request. The domicile of a racehorse is the home ranch or other customary location to which a horse is taken when not breeding or being bred, racing or in training to race. If you do not return racehorses to any such location, their domicile is your own residence whether or not you have facilities for keeping horses at this location.

Column B. Show each horse's registration number. If a horse is not registered, so state.

Column C. State the age of the horse as of January 1 of the current calendar year.

Column D. Show each horse's classification by entering the abbreviation for the category to which it belongs according to the following definitions:

Current calendar year means the calendar year in which this return is required to be filed.

Previous calendar year means the calendar year immediately preceding the one in which this return is required to be filed.

Stakes race means a race with a purse to which owners of participating horses have contributed nomination, entry, or starting fees or a recognized stakes race in which all entrants raced by invitation.

Yearling means a racehorse born during the previous calendar year.

Foal means a racehorse born during the current calendar year (i.e., at or after 12:01 a.m. on January 1 of the year in which this return is required to be filed).

**ABBRE-
VIATION****NAME AND DEFINITION OF CATEGORY**

S	<i>Stallion</i> means a racehorse which, during the 24 months preceding the current calendar year, serviced three or more different broodmares for the purpose of producing racehorses.
SWPB	<i>Stakes-winning producing broodmare</i> is a racehorse mare which both (1) won a stakes race at any time prior to January 1 of the current calendar year and (2) during the previous calendar year produced a foal that lived 3 days or more.
SPB	<i>Stakes-producing broodmare</i> is a racehorse mare which, at any time prior to January 1 of the current calendar year, produced a racehorse that won a stakes race at any time prior to January 1 of the current calendar year.
OPB	<i>Other producing broodmare</i> is a racehorse mare which (1) during the previous calendar year produced a foal that lived 3 days or more but (2) is not a stakes-winning producing broodmare or a stakes-producing broodmare.
SWNB	<i>Stakes-winning nonproducing broodmare</i> means a racehorse mare which (1) won a stakes race at any time prior to January 1 of the current calendar year and (2) during the preceding calendar year did not produce a foal that lived 3 days or more.
ONB	<i>Other nonproducing broodmare</i> means a racehorse mare which (1) has never won a stakes race prior to January 1 of the current calendar year and (2) during the preceding calendar year did not produce a foal that lived 3 days or more.
SY	<i>Stakes yearling, stakes two-year old, or stakes three-year-old</i> means a racehorse which, as of January 1 of the current calendar year (1) is of the designated age, (2) is unraced, and (3) is a foal of a broodmare that, at any time prior to January 1 of the current calendar year either (a) won a stakes race OR (b) produced a racehorse which, at any time prior to January 1 of the current calendar year, won a stakes race.
OY	<i>Other yearling, two-year-old, or three-year-old</i> means a racehorse which as of January 1 of the current calendar year (1) is of the designated age, (2) is unraced, and (3) is not a stakes yearling, stakes two-year-old, or stakes three-year-old.
AR	<i>Active racehorse</i> means any racehorse that participated during the previous calendar year in a horseracing contest on which pari-mutuel wagering was permitted.
NAR	<i>Nonactive racehorse</i> means a racehorse that (1) is four years of age or older and (2) has not participated during the previous calendar year in a horseracing contest on which pari-mutuel wagering was permitted.

Column E. Show the breed by abbreviations as follows: Thoroughbreds (T.B.), Quarter (Q.H.), Standardbred (Std.B.), Appaloosa (App.), or Arabian (Ar.).

Column F. Show the date you acquired the horse by transfer of legal or equitable title, or its birth date if acquired at birth.

Column G. Show the domicile of the horse as of 12:01 a.m. on January 1. Include the ranch or stable name and address. The domicile of a racehorse is the home ranch or other customary location to which a horse is taken when not breeding or being bred, racing or in training to race. If you do not return the horse to any such location, the domicile is your own residence whether or not you have facilities for keeping horses at this location.

If known, enter the elementary or unified school district name or tax-rate area code number or parcel number as of 12:01 a.m. on January 1 where the racehorse is domiciled.

Column H. Enter the gross amount of money earned by each racehorse during the previous calendar year.

Show the source (such as racing or breeding) of the income earned during the previous calendar year. If the income is from breeding fees, show the highest stud fee charged during the previous calendar year (e.g., "\$5,000 stud fee").

Column I. Enter the applicable annual tax for each racehorse from the following schedule.

DECLARATION BY ASSESSEE

The law requires that this return, 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 County may at any time require a person who signs a production report and who is required to have written authorization to provide proof of authorization.

A return that is not signed and executed in accordance with the foregoing instructions is not validly filed.

SCHEDULE A

	<u>12 YEARS OF AGE AND YOUNGER</u>	<u>AGE 13 AND OLDER</u>	
Stallions			Active Racehorses which in the previous calendar year earned:
Stud fee classification (determined by the highest stud fee charged during the previous calendar year)			\$100,000 or more.....\$150
\$10,000 and up	\$1,000	\$650	Between \$50,000 and \$99,999..... 100
7,500—9,999	750	500	Between \$25,000 and \$49,999..... 60
5,000—7,499	500	330	Less than \$25,000
3,000—4,999	300	200	40
1,500—2,999	150	100	Other Racehorses
1,000—1,499	100	65	Stakes yearlings, stakes
Less than \$1,000.....	75	50	two-year-olds, stakes
			three-year-olds..... 35
Broodmares			Other yearlings, two-year-olds,
Stakes-winning producing	\$ 75	\$ 50	three-year-olds, and nonactive
Stakes-producing	75	50	racehorses 20
Other producing	40	28	
Stakes-winning non producing	35	25	
Other nonproducing	20	12	

If two of the above annual amounts are applicable to the same horse, list only the higher one on the front of this return.

Total Column I and file this return with the appropriate remittance to the _____ County Tax Collector before 5 p.m. on February 15 of the current calendar year. If the form is filed late or if the tax becomes delinquent (subject to penalties), you should compute the penalties and pay the total tax and penalties due.

This return and all your records pertaining thereto are subject to audit within 5 years of the date the tax was due. They may be compared with federal and state income tax returns. Retain your records until the 5-year period has expired.

EXEMPTIONS AND EXCLUSIONS

EXEMPTIONS

Racehorse foals, as defined above, and pets, defined in the Revenue and Taxation Code as animals held for noncommercial purposes and not as an investment, are exempt from the annual racehorse tax and the general property tax.

EXCLUSIONS

Horses which are four years of age or older on January 1 of the current calendar year and which, during the 24 months preceding the current calendar year, did not participate in a race where pari-mutuel wagering was permitted, or were not used for breeding purposes in order to produce racehorses, are not subject to the annual racehorse tax but are subject to the general property tax unless they are exempt because they come within the above definition of pets.

A female horse was used for breeding purposes only if it was bred to a registered male to produce a racehorse, and a male horse was used for this purpose only if it serviced at least three different registered females to produce racehorses.

20 _____ HORSE PROPERTY STATEMENT
(other than Racehorses)

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.

OFFICIAL REQUIREMENT

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, 20_____. Failure to file it on time will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Code section 463.

Carefully read and follow the accompanying instructions.

(File a separate statement for each location.)

NAME	ASSESSOR'S PARCEL NUMBER
<i>D.B.A. (ranch name)</i>	
RANCH ADDRESS	
MAILING ADDRESS	E-MAIL ADDRESS <i>(optional)</i>

Note: All horses held for sale, rent, or farm use and pets are exempt. Report **only** those horses not exempt. *(See instructions)*

A NAME AND REGISTRATION NUMBER	B AGE	C COLOR	D SEX	E BREED	F DATE OF ARRIVAL	G EARNINGS		H IF OWNED: Name of sire and dam, permanent domicile, condition, purchase date and price, etc. IF BOARDED: Name and address of owner. <i>(see Column H instructions.)</i>	ASSESSOR'S USE ONLY
						AMOUNT	SOURCE		

DECLARATION BY ASSESSEE			TOTAL FULL VALUE	
OWNERSHIP TYPE (☞) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	<p align="center">Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</p> <p><i>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, 20_____.</i></p>			
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*			DATE	
NAME OF ASSESSEE OR AUTHORIZED AGENT* <i>(typed or printed)</i>			PROCESSING DATA	
NAME OF LEGAL ENTITY <i>(other than DBA) (typed or printed)</i>			TITLE	APPRAISED _____
PREPARER'S NAME AND ADDRESS <i>(typed or printed)</i>			FEDERAL EMPLOYER ID NUMBER	REVIEWED _____
TELEPHONE NUMBER ()		TITLE	POSTED TO: _____	
			TAX AREA CODE: _____	
			BUSINESS CODE: _____	

*Agent: see page S2B for Declaration by Assessee instructions.

I
EQUIPMENT AND FEED *(see instructions)*

ITEM		PURCHASE DATE	ORIGINAL COST	ASSESSOR'S USE ONLY
REMARKS:	FEED			
	Alfalfa & Hay		Tons	
	Grain		Lbs.	
	Pellets		Lbs.	
	Meal		Lbs.	
	Other		Lbs.	

INSTRUCTIONS

Column A. List horses which were owned by you at 12:01 a.m. on January 1, whether on your premises or not. Then list all such horses on your premises, under your control, or in your possession at 12:01 a.m. on the first day of January that belong to others. Show their names and registration numbers, if any. If unnamed, so state. **Exclude** “racehorses,” “pets” and horses qualifying for the “business inventory exemption,” as defined below.

A *racehorse* is a live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein pari-mutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. Racehorse **does not** mean or include any horse over three years old, or over four years old in the case of an Arabian horse, that has not participated in a horse race contest on which pari-mutuel wagering is permitted or has not been used for breeding purposes in order to produce racehorses during the two previous calendar years. Racehorses are to be reported on form BOE-571-J, *Annual Racehorse Tax Return*, or on form BOE-571-J-1, *Annual Report of Boarded Racehorses*, which may be obtained from the Assessor (Revenue and Taxation Code, section 5703).

Pets means any animal held for noncommercial purposes and not as an investment. A show animal that is awarded ribbons or cups would not be considered as held in connection with a trade, profession, or business. However, when the animal’s proficiency gains monetary or other awards of substantial value, or when the animal is used in the production of offspring that are sold or exchanged for items of substantial value, it is no longer considered a pet. (Rule No. 134, California Code of Regulations)

Horses eligible for the *business inventory exemption* include all horses held primarily for sale or lease in the ordinary course of business and horses employed in the raising of crops or in the feeding, breeding, and management of livestock. (Rule No. 133, California Code of Regulations)

Column B. State the age of the horse.

Column C. Show the horse’s color by abbreviation as follows: chestnut (ch.), brown (br.), black (blk.), bay (b.), roan (ro.), gray (gr.), pinto (p.), palomino (pal.), etc.

Column D. Show sex by entering the applicable abbreviation: S for stallion (male horse used for breeding purposes); B for broodmare (female horse used for reproduction); H for horse (mature male horse that is not used for breeding); M for mare (mature female horse not used for reproduction); C for colt (male horse under 4 years of age, or under five years old in the case of an Arabian horse, and not used for breeding); F for filly (female horse under 4 years of age and not used for reproduction); G for gelding (a castrated male horse); R for ridgeling (an imperfectly castrated male horse).

Column E. Show the breed by abbreviation as follows: Thoroughbreds (T.B.), Appaloosa (App.), Arabian (Ar.), Quarter (Q.H.), Standardbred (Std. B.), other (explain).

Column F. Show date of arrival for all boarded horses, except racehorses and pets.

Column G. Show the name and address of each owner of boarded registered, show, work, and pleasure horses. If owned by a syndicate, give syndicate name and name and address of syndicate manager. **If the horses are owned by you**, list all of the following information.

a. Gross amount of money earned since January 1st of prior year.

b. Show the source of the income, such as breeding, showing, etc.

Column H. List the following information in the order in which asked:

- List the sire's name first and then the dam's name.
- Show the permanent domicile of the horse, and, if out of California, give location on January 1st.
- Describe the horse's physical condition at 12:01 a.m. on January 1st., i.e., sound, unsound. Also indicate if in light or heavy training.
- Broodmares: State if barren or in foal. If in foal, show name of stallion.
- Stallions: Show current stud fee, number of mares contracted for this calendar year, number of mares contracted last year and number of conceptions last year.
- If horse was purchased since January 1st of last year, show date purchased and cost. Cost includes purchase price, transportation costs, sales tax, import duty, and broker's fees, if any.

If you need additional space, continue on the next line.

Column I. Equipment and Feed.

Equipment: Enter the total original installed cost before allowance for depreciation for each year of acquisition. Include freight-in, excise taxes, sales or use taxes, and installation costs. Include fully depreciated equipment but **do not** include items that were traded, retired, transferred, sold or junked and removed physically from the premises. If equipment is located elsewhere in the county, attach a similar schedule and identify the location. **All equipment at this location, except licensed vehicles, must be reported on this Property Statement.**

Feed: Report **only** feed that will be consumed by your animals reported here plus your pets and racehorses.

Horses temporarily removed from the premises may be assessed to you at this location.

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.