

2025

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
AS OF 12:01 A.M., JANUARY 1, 2025**

This statement must be filled out, signed, and filed with the State-Assessed Properties Division, Board of Equalization, P.O. Box 942879, MIC:61, Sacramento, California 94279-0061, by March 1, 2025. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE, and ZIP CODE

OFFICIAL REQUEST

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization (BOE) on or before March 1, 2025. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

SBE Number

MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL

Indicate if above is a change of name and/or address.

THIS STATEMENT SHALL CONSIST OF:	DATE SUBMITTED	DATE TO BE SUBMITTED	N/A
(1) Statement of Land Changes			
(2) Financial Schedule B			
(3) Schedule of Intangible Information BOE-529-I			
(4) Schedules of Leased Equipment	600-A		
	600-B		
(5) Other Information as Requested (see instructions on reverse)			
a. Payments to Local Governments			

NAME AND ADDRESS OF PERSON TO WHOM CORRESPONDENCE REGARDING AUDIT SHOULD BE ADDRESSED:

NAME

MAILING ADDRESS (including ZIP Code) TELEPHONE NUMBER EMAIL ADDRESS

LOCATION OF ACCOUNTING RECORDS:

ADDRESS (street, city, state, and ZIP Code)

NAME OF AUTHORIZED REPRESENTATIVE (if applicable) (BOE-892, Statement of Authorization, must be filed annually)

ADDRESS (street, city, state, and ZIP Code) DAYTIME TELEPHONE NUMBER EMAIL ADDRESS

ENTITY TYPE: Proprietorship Partnership Corporation Other Change in ownership prior 12 months? Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2025. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME IF INCORPORATED

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT DATE

PRINTED NAME OF SIGNATORY TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER DATE

FOR OFFICIAL USE ONLY

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, **the BOE requests that you file a property statement with the BOE between January 1, 2025, and 5:00 p.m., on March 1, 2025.** The property statement shall be completed in accordance with instructions included with the property statement and in publication 67-RF, *Instructions for Reporting State-Assessed Property*, for lien date 2025. Reporting instructions are available on the Internet at www.boe.ca.gov/proptaxes/psrfcont.htm.

All parts of the property statement must be filed by March 1. **Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1.** If you do not file timely, it may result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

(5) OTHER INFORMATION—INSTRUCTIONS

The following information shall be provided with the property statements:

- a. A statement of your 2024 payments to governmental agencies for the use of public property located in California. Please indicate those payments which are on the basis of agreements entered into prior to December 1955, and which have not been subsequently extended or renewed.
- b. Additional information as requested.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

Item 4 requirements and BOE-600-A, *Schedule of Leased Equipment to be Assessed by the BOE to the State Assessee (Lessee)*, BOE-600-B, *Schedule of Leased Equipment which is to be Reported by Lessor to Local Assessor for Assessment*, and BOE-551, *Statement of Land Changes*, need not be returned if there is nothing to report. However, a positive response under the "N/A" column on page S1F is required for those forms not returned. **SCHEDULE B MUST CONTAIN THE LOCATION DESCRIPTION AND THE TAX RATE AREA CODE FOR THAT LOCATION.**

You have the option of substituting for Financial Schedule B, copies of schedules of corresponding information as filed in your annual report to the California or federal regulatory body for the corresponding period; provided, however, that information regarding depreciation and taxes shall be furnished as called for in the schedule.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. **Do not reduce costs for depreciation** (which must be reported separately). Report separately the details of any write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the BOE in estimating fair market value.

Note: All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information isn't filed by that date, staff is not required to consider it in determining its unitary value recommendation.

