

## INSTRUCTIONS FOR LANDLORD REPORT OF TENANTS

Please complete this affidavit **legibly** and **completely**. If the tenant information is incomplete or illegible, the affidavit will be returned to you and may be subject to penalty. If more space is required, use the reverse side or attach additional sheets as necessary. **Do not copy or staple any of the preprinted bar codes.** You may download additional schedules and instructions at [assessor.co.fresno.ca.us](http://assessor.co.fresno.ca.us).

A report on this form is required of you by Section 441(d) of the Revenue and Taxation Code. The affidavit must be completed according to the instructions and filed with the Assessor on or before the date cited on the face of the form. California Revenue 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 affidavit to the Assessor's office by the date cited on the face of the form as required by law.

This affidavit is not a public document. The information declared on Schedule B will be held secret by the Assessor.

This affidavit must be properly completed in full every year, and the information on the affidavit must be legible. "No Change" or "Same as last year" is **not** acceptable. Please read and follow the instructions below. If you do not file this affidavit properly, you may be assessed for tenant equipment and fixtures.

### **IMPROPERLY COMPLETED STATEMENTS WILL BE RETURNED TO YOU BY THE ASSESSOR.**

**NAME AND ADDRESS.** Please make any necessary corrections to the mailing address. Enter your local daytime telephone number. The preprinted name reflects current property ownership according to our records. To make changes to the name, you must record a new deed.

**TENANT INFORMATION.** Report all businesses and other commercial tenants who are renting or leasing at this location on **January 1**. Do NOT report apartment or other **residential** tenants.

If you receive more than one affidavit for a property, check the Assessor's Parcel Number located in the box at the upper right on the front of the affidavit against your property records and report the tenants located on each Assessor's Parcel Number on the correct form. Do not report all tenants on one form or attach an identical list of variously located tenants to each affidavit. Tenants must be reported at the correct location and Assessor's Parcel Number.

In the first column, list the **complete** location address of each commercial rental unit on this property. Include suite or unit numbers if applicable. Report the name and complete **mailing** address (including zip code) of each business or commercial tenant in the second column, if the mailing address is different than the location address. List the local telephone number of each tenant in the third column. In the fourth column, report the business name or DBA and the type of business. Indicate if the tenant is a governmental agency. Also indicate if the tenant uses the rental unit only for parking, storage, or warehousing. If the tenant moved in after January 1 and/or was not reported on last year's affidavit, please check the "New Tenant" box in the fifth column.

You may attach a copy of your current rent roll if it includes all the information requested.

If a unit or building is vacant, you **must so indicate** on the affidavit. If a location is vacant but the former tenant's lease will not expire until after January 1, report the location as vacant and list the former tenant's name and the date the lease will expire.

**PERSONAL PROPERTY AND FIXTURES.** If these boxes are left blank, the affidavit will be returned to you as incomplete.

Check (✓) either the YES or NO box to indicate whether the **legal entity** (property owner) named on the affidavit owns any personal property at this location. If YES is checked, a property statement must be filed with this office. Please call our office if you have any questions.

Check (✓) either the YES or NO box to indicate whether the **legal entity** (property owner) named on the affidavit owns any fixtures at this location. If YES is checked, report year and cost on BOE-571-L (P3) Schedule B, Column 2. (See Instructions for Schedule B, below.) Schedule B must be completed **every year**.

### **INSTRUCTIONS FOR BOE-571-L (P3) SCHEDULE B**

**COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS AND/OR LEASEHOLD IMPROVEMENTS, LAND AND LAND DEVELOPMENT**

**LINES 47-72.** 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.

If you had any additions or disposals reported in Columns 1 through 4 during the period of January 1, 2017 through December 31, 2017, complete the BOE-571-D, Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement.

Segregate the buildings and building or leasehold improvements into the two requested categories. Items which have a 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 the industry, trade, or profession.

Air conditioning (except process cooling)

#### 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)

EXAMPLES OF STRUCTURE ITEMS, Column 1

Boilers (except manufacturing process)  
 Burglar alarm systems  
 Central heating and cooling plants  
 Craneways  
 Elevators  
 Environmental control devices (if an integral part of the structure)  
 Fans and ducts (part of an air circulation system for the building)  
 Fire alarm systems  
 Partitions (floor to ceiling)  
 Pipelines, pipe supports, and pumps used to operate the facilities of a building  
 Pits not used in the trade or process  
 Railroad spurs  
 Refrigeration systems (if an 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, and lettering)  
 Silos or tanks when primarily used for storage or distribution  
 Sprinkler systems  
 Store fronts  
 Television and radio antenna towers

EXAMPLES OF FIXTURE ITEMS, Column 2

Boilers (manufacturing process)  
 Conveyors (to move materials and products)  
 Cranes, traveling  
 Environmental control devices (used in production process)  
 Fans and ducts (used for processing)  
 Floors, raised computer rooms  
 Furnaces, process  
 Ice dispensers, coin operated  
 Machinery foundations and pits (not part of normal flooring foundations)  
 Permanent partitions (less than floor to ceiling)  
 Pipelines, pipe supports, and pumps used in the production process  
 Pits used as clarifiers, skimmers, sumps, and for greasing in the trade or manufacturing process  
 Plumbing, special purpose  
 Power wiring, switch gear, and power panels used in manufacturing process  
 Refrigeration systems (not an integral part of the building)  
 Refrigerators, walk-in unitized; including operating equipment  
 Restaurant equipment used in food and drink preparation or service (plumbing fixtures, sinks, bars, soda fountains, booths and counters, garbage disposals, dishwashers, hoods, etc.)  
 Scales including platform and pit  
 Signs - all sign cabinets (face) and 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 1995 or previously, you must attach an additional 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 total in the box.

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

**SIGNATURE  
 DECLARATION BY ASSESSEE**

The law requires that this affidavit, 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 affidavit 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 affidavit 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 affidavit on behalf of the corporation. In the case of a **partnership**, the affidavit must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)**, the affidavit 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 affidavit 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 or affidavit and who is required to have written authorization to provide proof of authorization.

We urge you to take care in making your affidavit as complete and accurate as possible. If you need assistance in the preparation of the affidavit, Auditor-Appraisers are available at our office, 2281 Tulare, Room 203, Fresno, California, or call (559) 600-3534.