EF-571-F2-R04-0806-10000175-1
BOE-571-F2 (FRONT) REV. 4 (8-06)

20_____
Supplementary Schedule to the
Agricultural Property Statement

PAUL DICTOS, CPA
FRESNO COUNTY ASSESSOR-RECORDER
P. O. Box 1146
Fresno, CA 93715
(559) 600-3534
https://www.fresnocountyca.gov/Departments/Asses

REGISTERED AND SHOW HORSES OTHER THAN RACEHORSES

PAGE _____ OF _____ PAGES

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

ASSESSOR'S PARCEL NUMBER

ADDRESS AT RANCH

CITY

D.B.A. (ranch name)

(Note: Certain horses are exempt — see Instructions on the reverse.)

A NAME AND REGISTRATION NUMBER	B AGE	C COLOR	D SEX	E BREED	F DATE OF ARRIVAL	G EARNINGS AMOUNT	SOURCE	H IF OWNED: Names of sire and dam, permanent domicile, condition, purchase date and price, etc. IF BOARDED: Name and address of owner. See Column H instructions.

RETURN THIS FORM WITH THE AGRICULTURAL PROPERTY STATEMENT.
THIS FORM SUBJECT TO AUDIT

EF-571-F2-R04-0806-10000175

INSTRUCTIONS

Column A. List all registered and show 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 unnamed, so state. Exclude "racehorses," "pets," and horses qualifying for the "business inventory exemption," as defined below.

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 horserace contest in California wherein parimutuel 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 four years old in the case of an Arabian horse, that has not participated in a horserace contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to produce racehorses during the two previous calendar years. (Revenue and Taxation Code, section 5703). Racehorses are to be reported on the BOE-571-J, Annual Racehorse Tax Return, or on the BOE-571-J1, Annual Report of Boarded Racehorses, which may be obtained from the Assessor.

The term pets includes any animal (e.g., fish, birds, insects, cats, dogs, horses) held for non-commercial 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 entitled to the exemption. (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 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 abbreviations 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. 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. Show the name and address of each owner of boarded registered and show horses. If owned by a syndicate, give syndicate name and name and address of syndicate manager. 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 this year, number of mares contracted last year, and number of conceptions last year.
- If the 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.

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