ASSESSOR OF FRESNO COUNTY, CALIFORNIA

For assistance, call (559) 600-3534

- ❑ Affidavit for exemption of personal property for an **Insurance Company** taxed under the provisions of Section 28 of Article XIII of the California Constitution.

or

- ❑ Affidavit for exemption of personal property for a **Financial Corporation** taxed under the provisions of Section 23186 of the Revenue and Taxation Code.

To receive full exemption from property tax assessment of personal property, file this affidavit with the Assessor by **April 1**.

FIXTURE ITEMS ARE CONSIDERED REAL PROPERTY, THEY ARE TAXABLE, AND THEY MUST BE DECLARED ON THE ALTERNATE SCHEDULE A.

Name _____

Street _____

City _____

State & Zip Code _____

1. _____ states:
(Name of Affiant)

2. That as _____
(Title)

3. Of the _____
(Corporate Name)

that the above-named corporation is an Insurance Company and is subject to the tax rates specified by Section 28 of Article XIII of the California Constitution is therefore exempt from personal property taxation.

or

that the above-named corporation is a Financial Corporation and is subject to the tax rates specified by Section 23186 of the Revenue and Taxation Code and is therefore exempt from personal property taxation as provided by Section 23182 of the Revenue and Taxation Code.

4. The Corporation Number issued by the California:
   - ❑ Department of Insurance for the above-named Insurance Company is: NAIC _____
   - ❑ Secretary of State for the above-named Financial Corporation is: _____

5. Indicate whether additional information is attached to this affidavit. ❑ Yes ❑ No

6. Person to contact during normal business hours for additional information:
   Name _____
   Address _____
   Telephone (_____) _____

I declare under penalty of perjury that the foregoing affidavit and any accompanying schedules and statements is true, correct, and complete to the best of my knowledge and belief.

(_____) _____ _____ _____
Telephone number | Signature of authorized person making claim | Date

FCA 3027 (Revised 12/2007)

INSTRUCTIONS

A. GENERAL INSTRUCTIONS

The purpose of this affidavit is to inform the Assessor that the assessee is:

- ❑ an "**Insurance Company**" within the meaning of Section 28 of Article XIII of the California Constitution.

  If the firm is **not** subject to the franchise tax rate specified in Section 28 of Article XIII of the California Constitution, then the firm is **not** an "**Insurance Company**", and you should **not** complete this form.

- ❑ a "**Financial Corporation**" within the meaning of the Revenue and Taxation Code. The franchise tax imposed on general corporations in California is specified in Section 23151 of the Code, and Section 23186 of the Code specifies the franchise tax rate for banks and financial corporations.

  If the firm is **not** subject to the franchise tax rate specified in Section 23186, of the Revenue and Taxation Code, the firm is not a "Financial Corporation", and you should not complete this form.

  If the firm is subject to the Franchise tax rate specified in Section 23186, complete this form and submit it to the Assessor.

B. AFFIDAVIT INSTRUCTIONS

CORRECT THE NAME AND MAILING ADDRESS IF NECESSARY

1. Type or print the name of the person who is signing the affidavit. The affidavit must be signed by an **authorized person**, as defined by BOE-571-L (S3B) instructions for "Declaration by Assessee", enclosed.

2. Type or print the title of the person who is signing the affidavit.

3. Type or print the full name of the company that qualified as an insurance company or financial corporation.

4. Type or print the number issued by the California Department of Insurance or the number issued by the California Secretary of State. If this number has not been issued, type or print the equivalent number issued by the Franchise Tax Board.

5. If other information is attached, check the "Yes" box. For example, if the insurance company owns personal property in this county under another name, you should attach a statement with relevant details.

6. Type or print the name, address, and telephone number (including area code) of the person to contact during normal business hours for additional information.

This statement is subject to audit.

This statement is not a public document.
The information declared will be held secret by the Assessor.