

LESLIE MORGAN, SHASTA COUNTY ASSESSOR-RECORDER
MISCELLANEOUS PROPERTY STATEMENT - OFFICIAL REQUEST TO FILE
IMPORTANT INFORMATION – PLEASE READ
DUE DATE FOR FILING IS APRIL 3, 2017
PENALTIES WILL APPLY IF FILED AFTER MAY 8, 2017

You have been requested by the Assessor to complete and file the enclosed Miscellaneous Property Statement for Mobile Equipment you have in Shasta County on January 1, 2017. Instructions for Preparation and Filing are included with the Statement. Please note that we may have attached a listing of the Mobile Equipment that had been assessed in 2016 and/or equipment in which a referral has been received by our office as being in your ownership. The listing gives you instructions on how to make adjustments to the items listed. Please note that if you own Mobile Equipment that is not on the listing, you must add it with the appropriate information.

If any of the information on the listing is not accurate, please line out the appropriate items and make the necessary changes. Please be sure to include all elements, including sales tax and any freight and installation, in the acquisition cost. The front of the Miscellaneous Property Statement includes a summary to demonstrate the Beginning Mobile Equipment Costs plus acquisitions less disposals to arrive at Ending Mobile Equipment. You may document 'See Attached' in lieu of completing 6b and 6c; however, please transfer the beginning and ending balances to this section appropriately.

PLEASE NOTE: Statements returned that are not completed in full and/or are not signed according to the instructions will be returned for correction, which could result in your Statement being filed late.

If you need any assistance in completing the Statement or need a replacement Statement, please give our office a call at (530) 225-3640.

DID YOU SELL OR MOVE YOUR EQUIPMENT OUT OF COUNTY?

If all of your mobile equipment was **Sold or Moved** out of Shasta County before 12:01AM on January 1, 2017, please complete and return the following with your signed Miscellaneous Property Statement. If only a portion of your mobile equipment had been Sold or Moved, please complete the Statement and attachment per the instructions.

ASSESSEE NAME: _____ ASSESSMENT NO: _____

CURRENT MAILING ADDRESS: _____

CONTACT TELEPHONE NO: _____

IF ALL EQUIPMENT SOLD
DATE SOLD: _____

IF ALL EQUIPMENT MOVED OUT OF COUNTY
DATE MOVED: _____

IF SOLD PROVIDE BUYER'S NAME: _____

Attachments may be used if multiple buyers. ADDRESS: _____

CITY/STATE/ZIP: _____

IF MOVED, New Location: _____

AUTHORIZED SIGNATURE: _____ DATE: _____

PRINTED NAME: _____ TITLE: _____

MISCELLANEOUS PROPERTY STATEMENT INFORMATION SHEET FREQUENTLY ASKED QUESTIONS

For a complete list of Frequently Asked Questions, please visit the following:

http://www.co.shasta.ca.us/index/assessor_index.aspx

WHY DO I HAVE TO COMPLETE THIS STATEMENT?

Per the California Revenue & Taxation Code (Section 441), every person who owns, claims, possesses, or controls tangible personal property not specifically exempted, shall file a Property Statement upon request of the Assessor. Generally, personal property that is assessable consists of business property used in the conduct of a business (i.e., machinery and equipment, office furniture and equipment, tools, computer equipment, and leasehold improvements), boats, aircraft, and mobile equipment. Since you have received this Statement, you are required to complete it and file it with the Assessor.

WHAT HAPPENS IF I DON'T FILE A VALID STATEMENT TIMELY?

If a valid Miscellaneous Property Statement is not filed or is not filed timely, The California Revenue & Taxation Code (Sections 441 & 470) requires the Assessor to add a 10% penalty to the assessed value. The same penalty may apply for Statements that are not completed properly. For those taxpayers that do not file a Property Statement upon request or do not complete the Statement properly, the Assessor is required to estimate the value of the property to which the 10% penalty will be applied.

WHAT IS CONSIDERED A 'VALID STATEMENT'?

While completing the Miscellaneous Property Statement, all items on the Statement must be addressed properly. Per Revenue & Taxation Code Section 441 (g), the Assessor will not accept a statement determined to be in error and may return it for correction. On Page 1, this includes completing Items 1-4, transferring beginning and ending costs to the schedule in the middle of the page, and the Statement signed by a valid individual. The attachment to the Statement must also be signed and dated by a valid individual.

WHAT IF THE PRINTED INFORMATION IS NOT CORRECT?

Per the Instructions provided, it asks for you to make the necessary corrections to the printed name and mailing address. Do this by lining out the incorrect information and documenting the correct information on the side. Please do not place a label over our printed information. If you moved out of Shasta County, please see the instructions on the opposite side of this sheet.

WHAT IS CONSIDERED A VALID SIGNATURE?

According to the instructions, the Statement must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. For all ownership types, a member of the bar, a certified public accountant, a public accountant, or an enrolled agent is an authorized signor. For a Corporation, an authorized signor is typically an officer of the Corporation. For a Partnership, a partner is an authorized signor. For a Limited Liability Company (LLC), the signor can be an LLC manager or a member of the LLC. Outside of those individuals, in order to be an authorized signor, we must have a valid Agent Authorization on file. Also, stamped signatures cannot be accepted as valid. If you have any questions with this, please call us. Please note that stamped or pre-printed signatures are not considered valid.

CAN I USE A SOFTWARE-GENERATED STATEMENT?

There are several companies that have software that generates a statement similar to the Miscellaneous Property Statement. Per Revenue & Taxation Code Section 441.5, the Assessor has taken the position to NOT accept software generate statements in lieu of the original. Software generated statements may be used as an attachment to the original if all items are addressed properly and the original includes a valid signature. If not valid, your statement may be returned for correction and/or considered to be an invalid filing.