

**LESLIE MORGAN, SHASTA COUNTY ASSESSOR-RECORDER
AGRICULTURAL PROPERTY STATEMENT INFORMATION SHEET**

PLEASE READ

DUE DATE FOR FILING IS APRIL 1, 2020

PENALTIES WILL APPLY IF FILED AFTER MAY 7, 2020

You have been requested by the Shasta County Assessor to complete and file the enclosed Agricultural Property Statement. Instructions for Preparation and Filing are included with the Statement. If you closed, sold, or moved your agricultural business prior to January 1, 2020, please complete the section below and return with your signed Agricultural Property Statement.

If you closed, sold, or moved your agricultural business AFTER 12:01 a.m. on January 1, 2020, you MUST complete the Statement in full and complete the information below. You must also complete the Statement if you have equipment remaining at 12:01 a.m. on January 1, 2020, as some of the equipment may still be assessable.

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 CLOSE, SELL, OR MOVE YOUR BUSINESS OUT OF COUNTY?

If your business was **Closed or Sold or Moved** out of Shasta County before 12:01AM on January 1, 2020, please complete and return the following with your signed Agricultural Property Statement. If any of these took place AFTER 12:01 a.m. on January 1, 2020, you MUST complete and return the Statement.

ASSESSEE NAME: _____ ASSESSMENT NO: _____

CURRENT MAILING ADDRESS: _____

CONTACT TELEPHONE NO: _____

IF BUSINESS CLOSED	IF BUSINESS SOLD	IF BUSINESS MOVED OUT OF COUNTY
DATE CLOSED: _____	DATE SOLD: _____	DATE MOVED: _____

If CLOSED, what did you do with the equipment? _____

IF SOLD PROVIDE BUYER'S NAME: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

IF MOVED, New Location: _____

AUTHORIZED SIGNATURE: _____ DATE: _____

PRINTED NAME: _____ TITLE: _____

AGRICULTURAL PROPERTY STATEMENT INFORMATION SHEET FREQUENTLY ASKED QUESTIONS

For a complete list of Frequently Asked Questions, please see Forms and Annual Filing Forms at 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 Agricultural 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 Agricultural 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 the Location of the Property, all questions answered in Part I, amounts documented properly in Part II, all leases/finance agreements and property belonging to others included in Part III, and the Statement signed by a valid individual. For Pages 2-4, if there is an attached listing, this may substitute for completing Schedules C, D, and E. For the other schedules, all items must be completed when applicable.

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, mailing address, and location of the business property. 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 the location of the business is incorrect, but you are still located in Shasta County, please be sure to document the correct date in Part 1 (d). 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 Agricultural Property Statement. Per Revenue & Taxation Section 441.5, the Assessor has taken the position to NOT accept software generated statements in lieu of the original. Software generated statement 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.