

**LESLIE MORGAN, SHASTA COUNTY ASSESSOR-RECORDER**  
**SHORT-TERM RENTAL 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 Short-Term Rental Property Statement. Per Section 1(a) of Article XIII of the California Constitution, all property is taxable unless otherwise exempted. Therefore, all home furnishings that are used in a short-term rental property – including dishware, sofas, mattresses and bedding – are subject to personal property taxes. If you closed, sold, or moved your Short-Term Rental prior to January 1, 2020, please complete the section below and return with your signed Short-Term Rental Property Statement.

**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

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**DID YOU CLOSE, SELL, OR MOVE YOUR SHORT-TERM RENTAL OUT OF COUNTY?**

If your short-term rental was Closed or Sold or Moved out of Shasta County before 12:01 a.m. on January 1, 2020, please complete and return the following with your signed Short-Term Rental Property Statement. **If any of this took place after 12:01 a.m. on January 1, 2020, the Statement must be completed in full.**

ASSESSEE NAME: \_\_\_\_\_ ASSESSMENT NO: \_\_\_\_\_

CURRENT MAILING ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

CONTACT TELEPHONE NO.: \_\_\_\_\_

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

IF CLOSED, what did you do with the equipment/furnishings? \_\_\_\_\_

IF SOLD, PROVIDE BUYER'S NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

IF MOVED, New Location: \_\_\_\_\_

AUTHORIZED SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

## **SHORT-TERM RENTAL 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](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 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 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 1, Part 2 addressed properly, and Schedule A completed with costs brought forward to Part 3. Please note that in no circumstance can we accept 'Same as Last Year' or 'No Changes' as valid information.

### **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 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 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. 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 may generate a statement similar to the Property Statement. Per Revenue & Taxation Code Section 441.5, the Assessor has taken the position to NOT accept software generated 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.