



## OFFICE OF THE ASSESSOR-RECORDER

**LESLIE MORGAN, ASSESSOR-RECORDER**

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<http://www.co.shasta.ca.us/Departments/AssessorRecorder>

The following information is provided to you for dissemination to the public. We would appreciate your using it in your media at your earliest convenience.

### PRESS RELEASE

**MAY 12, 2020**

Leslie Morgan, Shasta County Assessor-Recorder, announced that approximately 3,000 of the original 8,500 Property Statements and E-Filing Requests remain outstanding. Ms. Morgan stated that, pursuant to State law, Shasta County businesses are required to annually report their fixtures, supplies, machinery and equipment and other taxable personal property on the Property Statement.

On May 6, 2020, Governor Newsom issued Executive Order N-61-20 suspending the penalty provisions of Revenue and Taxation Code section 441, subdivision (b) and section 463, subdivision (a), from May 7, 2020 until May 31, 2020, such that no penalty shall be imposed upon a taxpayer if the taxpayer files a personal property tax statement, as required by section 441, subdivision (a), on or before May 31, 2020. Since May 31, 2020 falls on a Sunday, a property statement that is mailed and postmarked on the next business day, which is Monday, June 1, 2020, shall be deemed to have been filed timely.

The Assessor wants to remind everyone that the annual property tax lien date is January 1<sup>st</sup>. The "lien date" is the date of valuation of property on the local assessment roll. It is the date when property taxes become a "lien" on property, preceding the fiscal year (July 1 through June 30) for which those taxes are levied. For the fiscal year running from July 1, 2020 through June 30, 2021, property will be valued and property taxes will become a lien on January 1, 2020. Accordingly, the 2020 Property Statement will represent the owner's declaration of costs as of **12:01 AM, January 1, 2020**.

Anyone needing assistance in completing the forms should feel free to contact the Personal Property Division of the Assessor's Office at 225-3640. Residents of the Intermountain area are encouraged to call the Intra-County toll free number (800) 479-8009 and ask for the Personal Property Division of the Assessor's Office.

The Assessor also noted that boat and aircraft owners who have sold their boat or aircraft prior to **January 1, 2020**, should notify the office of the date of sale and supply the name and address of the new owner.

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