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LESLIE MORGAN
Shasta County Assessor-Recorder

Shasta County does not discriminate on the basis of disability. Our ADA Coordinator may be reached at 530-225-5515; relay service 800-735-2922; fax 530-225-5345.

BUSINESS PROPERTY ASSESSMENTS

In California, all property used by a business is subject to local property tax, unless it is specifically exempted by law. Business personal property is reappraised annually as of January 1 (lien date). Examples of taxable business property include, but are not limited to:

- Supplies
- Machinery & equipment
- Office furniture
- Computer hardware
- Leasehold improvements
- Tools
- Property leased to others

As a business owner, you may be required to file a Business Property Statement each year detailing costs of all supplies, equipment and trade fixtures for each of your business locations within Shasta County. These statements are subject to audit.

WHAT BUSINESS PROPERTY IS EXEMPT?

The following are the most common items that are exempted from property tax:

- Inventory, i.e., items held for sale in the normal course of business
- Most computer software
- Vehicles fully licensed with the Department of Motor Vehicles (Special Mobile Equipment "S-E" plates are not exempt).

WHO MUST FILE A BUSINESS PROPERTY STATEMENT?

When you receive a Business Property Statement, you must complete and return it to the Assessor's Office. If you have taxable business property with an original cost of \$100,000 or more, the law requires you to file a Business Property Statement even if one is not sent to you by the Assessor.

BUSINESS PROPERTY DIRECT ASSESSMENT PROGRAM

Small businesses that experience little change in the fixtures, equipment and supplies used in the business may be candidates for our direct assessment program



where a member of our staff visits your location to determine the value of your business personal property in lieu of filing an annual business property statement. Your responsibility would be to inform us of any significant changes in your business personal property.

HOW ARE BUSINESS ACCOUNTS SELECTED FOR AUDIT?

California law requires the Assessor to audit businesses that have property with a certain level of assessable value. Smaller businesses, selected by various criteria, are also audited. These may include businesses selected due to inconsistent reporting, missing information, or those selected at random.

I HAVE RECEIVED A NOTICE FROM YOUR OFFICE THAT I AM BEING AUDITED – WHAT SHOULD I DO?

The auditor will typically conduct the audit at the location where your records are maintained. He or she will generally need to examine:



- General ledgers
- Income tax returns
- Fixed asset ledgers
- Equipment records
- Lease agreements
- Original invoice records
- Other items as requested.

You may wish to advise your company accounting staff and/or outside accountants.

HOW CAN I LEARN MORE ABOUT FILING MY BUSINESS PROPERTY STATEMENT?

For assistance in preparing and filing your Business Property Statement, please visit our office or call the Business Division at 530-225-3640. A blank statement with instructions is available on the Shasta County website: www.co.shasta.ca.us.

PAYMENT OF TAXES

The owner of taxable business property on each lien date (12:01 a.m. on Jan. 1) is liable for the payment of taxes for the full tax year. Subsequent sale, removal, or disposal of the property does not relieve the owner of the tax liability.



BRIEF DESCRIPTION OF SERVICES

The Assessor's Office provides assistance to taxpayers and the public with questions about property ownership and assessments.

Office Hours: Monday – Friday, 8 a.m. to 5 p.m.

Location:
1450 Court Street, Suite 208-A
Shasta County Administrative Center
Redding, CA 96001-1667
TEL: 530-225-3600 FAX: 530-225-5673
Intra-County toll free: 1-800-479-8009
Shasta County website: www.co.shasta.ca.us

Public Information

The Assessor's Office establishes and updates over 4,800 maps for assessment purposes that delineate all locally assessed parcels of land in the county. Staff also maintains ownership information, mailing addresses, and taxable values. This and other information is available for review, and may be purchased through the Assessor's Office.

Related County Offices

Tax Collector (530)225-5511	Copies of tax bills Payment of tax bills
County Auditor (530)225-5199	Special assessments Property tax rates
County Recorder documents	Recording deeds & (530)225-5671
Clerk of the Board (530)225-5550	Assessment appeal filing
Resource Management (530)225-5761 (530)225-5184 (530)225-5787	Building permits Zoning Environmental health

This information is a synopsis of Business Property assessments. You may call the Assessor's Office for more specific information.