



County of Fresno

IMPORTANT – PLEASE READ

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Assessor - Recorder

Listed below are some suggestions that may assist you in properly completing your property statement. If you have an accountant or bookkeeper, they may be able to assist you with these forms.

- **e-Filing** (E-SDR) is available for the following property statements: Business 571-L, Agricultural 571-F, and Apartment House 571-R. The instructions for e-filing will be available on the website at www.calbpsfile.org. For Fresno County instructions, click on “County Instructions” and scroll down to Fresno.
- **Property statements must bear a USPS postmark in order to be considered a timely filing.** Property statements are due April 1. All property statements postmarked or e-filed after May 7th will receive a 10% penalty for late filing pursuant to California Revenue & Taxation Code Section 463.
- **“No change”, “Same”, “Same as last year”, “Not applicable” are unacceptable:** The statement must be properly completed in full every year one is mailed to you. If a properly completed statement is not received before the due date cited on the face of the form, penalties may be applied. You must complete this statement as requested even if you are not the owner of the real property where your business is located. This statement applies to the property and equipment you use for your business. Please call our office if you have any questions on whether this form is applicable to your situation, as failure to file this form when required may subject you to financial penalty.
- **Complete Part I:** Complete all items listed in Part I. Include a brief description of the type of business to assist the Assessor in arriving at a fair market value. Include your daytime telephone number so that the Assessor may call you with any questions. Generally, if you are **not** the owner of the real property at the location cited on the form, item (g) does not apply to you.
- **Complete the schedules:** The applicable schedules **must** be completed, even if there has been no change to your equipment. Report all equipment by year acquired and cost. Report full cost including sales tax; do **not** deduct investment credits or depreciation. The Assessor uses depreciation tables issued by the California State Board of Equalization and these factors will be applied to your reported costs. If you have multiple locations, report equipment separately by location. By law, equipment at multiple locations may not be reported on a single statement.

To save postage and printing costs, instructions and schedules are not mailed with these forms. All instructions and schedules are posted on our website at <http://www.assessor.co.fresno.ca.us>, under ‘Personal Property forms’.

- **Please make any necessary corrections** to the owner’s name, mailing address, DBA, or situs (location of property) that is pre-printed on the property statement.
- **Report all equipment used for business purposes**, even if you owned these items prior to starting your business. Do not report vehicles that are licensed for use on the highway. However, tools and equipment that are kept in or on a licensed vehicle are assessable and must be reported at the location where the licensed vehicle is normally kept.
- **Additions and disposals:** Please use the “Remarks” section or attach a brief explanation of any substantial changes to your previously reported equipment. Report retirements and disposals and method of disposal (transferred, scrapped, sold). Provide the name and address of purchaser when items are transferred or sold. Items retired but not removed from the site must be reported. Please include your daytime telephone number on the form so that the Assessor may call you with questions about any discrepancies.
- **Signing the property statement:** A 10% penalty must be applied if the property statement is not filed timely, not returned, or not signed by a properly authorized person. **Stamped signatures will be subject to penalty.** The statement **must** be signed by an owner, partner, corporate officer, or LLC manager or member where there is no

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manager. Written authorization **must** be filed with the Assessor when an employee or agent signs the property statement. You may obtain a blank form on our website.

The form authorizing your agent or employee to sign must be signed by the owner, partner, LLC manager or member where there is no manager, or by a corporate officer.

Attorneys, certified public accountants, public accountants, enrolled agents, or any legally appointed fiduciary such as a receiver, conservator, or executor are lawfully permitted to sign the property statements, and are not required to have an authorization on file with the Assessor. Please enter your title in the space provided. The entry on the line "Title" must clearly indicate whether or not written authorization is required to be filed with the Assessor. Failure to provide a title may cause a penalty to be rendered to you.

- **Computer-generated forms and attachments:** Many tax preparers are using special software to generate BOE-571 forms in lieu of completing the original form. These attachments may be accepted **provided** they are in a format as specified by the Assessor and the **original** form is attached, carries appropriate references to the attachment, and is properly signed. Attachments that do not comply with these specifications are not acceptable and will subject to penalty. **The original form must be signed and returned.** Faxed property statements will not be accepted as they are usually illegible and do not contain an original signature.

For Form BOE-571-F Agricultural Property Statements, please complete the Assessor's schedules. Do **not** attach depreciation schedules or other documentation as they are no longer acceptable. Report equipment by purchase year and cost.

Requirements for computer-generated forms: the owner name(s), DBA, Assessor's Parcel Number and sub number, and the situs location printed on the computer-generated forms must **match exactly** the information pre-printed on the original form. If there have been any changes to this information, make corrections to the Assessor's **original form**. If there are discrepancies between the information pre-printed on the original form and the computer generated form, this may be considered an improper filing. **You must return the original form to the Assessor.** Improperly completed statements may be subject to penalty.

Please do not staple on or around any pre-printed bar codes on the property statements. Attachments must be submitted on standard 8½x11 paper stock; do not submit ledger, monarch, or other odd sized pages.

If you need assistance in the preparation of the property statement, Auditor-Appraisers are available to assist you at our office located at 2281 Tulare St, Room 201, Fresno, California. If you have any questions, please contact our office at (559) 600-3534, option #2, between the hours of 9 a.m. and 5 p.m.

If you no longer have the property at this location, complete the form below, attach it to your **SIGNED** statement, and return **BOTH** to this office immediately.

Failure to provide such information when necessary may cause a tax bill to be rendered to you

IF YOU NO LONGER HAVE THE PROPERTY AT THIS LOCATION, COMPLETE THIS FORM, CUT ON LINE ABOVE, AND RETURN WITH SIGNED PROPERTY STATEMENT

Name _____ Phone _____

Is this property reported under another Fresno County account number? yes no _____ Account Number? _____

Moved within County DATE _____ Moved outside County DATE _____

Old location address: _____ New location address: _____

Sold Business DATE _____ Closed out business DATE _____

New owner's name: _____ Address: _____

HOW did you dispose of your equipment? _____