



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
TELEPHONE (916) 445-4982  
FAX (916) 323-8765  
[www.boe.ca.gov](http://www.boe.ca.gov)

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First District, San Francisco

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March 10, 2003

TO COUNTY ASSESSORS:

No. 2003/024

E-FILING BUSINESS PROPERTY STATEMENTS

Each person owning taxable personal property with an aggregate cost of \$100,000 or more is required to file a property statement with the county assessor. In addition, the assessor may request any person within his or her county to file a property statement. Previously, section 441 of the Revenue and Taxation Code provided that property statements were not considered complete or valid unless the statement was declared to be true under the penalty of perjury with an authorized signature.

Senate Bill 2092 (Chapter 775, Statutes of 2002) amended sections 441 and 441.5 of the Revenue and Taxation Code (enclosed) to provide that the assessor may accept the filing of property statements by the use of electronic media. *Electronic media*, as defined in new subdivision (k) of section 441 includes, but is not limited to, computer modem, magnetic media, optical disk, and facsimile machine. Property statements filed by the use of electronic media must be authenticated by methods specified by the assessor and approved by the Board. In this context, to *authenticate* is the act of proving that a document is true and genuine.

If an assessor decides to accept the electronic filing of property statements in his or her county, the assessor must determine the types of electronic media that will be accepted by the county. Then a method to authenticate property statements filed under that form of electronic media must be formulated. The assessor may decide to use different methods of authentication for different types of electronic media. The method(s) of authentication must then be submitted to the Board for review.

As an example of the electronic filing of property statements, an assessor may now accept the filing of property statements by facsimile. An assessor must then determine a method for authenticating property statements filed in this manner. Such an authentication can, for example, be as simple as requiring a cover sheet, which includes the assessee's name and/or letterhead, to accompany the property statement faxed.

If you have any questions regarding this matter, please contact Ms. Ladeena Ford at (916) 324-5839.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:lf  
Enclosure

***Section 441 of the Revenue and Taxation Code as amended by Chapter 775, Statutes of 2002:***

(a) Each person owning taxable personal property, other than a ~~mobilehome~~ manufactured home subject to Part 13 (commencing with Section 5800), having an aggregate cost of one hundred thousand dollars (\$100,000) or more for any assessment year shall file a signed property statement with the assessor. Every person owning personal property that does not require the filing of a property statement or real property shall, upon request of the assessor, file a signed property statement. Failure of the assessor to request or secure the property statement does not render any assessment invalid.

(b) The property statement shall be declared to be true under the penalty of perjury and filed annually with the assessor between the lien date and 5 p.m. on April 1. The penalty provided by Section 463 applies for property statements not filed by May 7. If May 7 falls on a Saturday, Sunday, or legal holiday, a property statement that is mailed and postmarked on the next business day shall be deemed to have been filed between the lien date and 5 p.m. on May 7. If, on the dates specified in this subdivision, the county's offices are closed for the entire day, that day is considered a legal holiday for purposes of this section.

(c) The property statement may be filed with the assessor through the United States mail, properly addressed with postage prepaid. For purposes of determining the date upon which the property statement is deemed filed with the assessor, the date of postmark as affixed by the United States Postal Service, or the date certified by a bona fide private courier service on the envelope containing the application, shall control. This subdivision shall be applicable to every taxing agency, including, but not limited to, a chartered city and county, or chartered city.

(d) At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding his or her property or any other personal property located on premises he or she owns or controls. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties.

(e) In the case of a corporate owner of property, the property statement shall be signed either by an officer of the corporation or an employee or agent who has been designated in writing by the board of directors to sign the statements on behalf of the corporation.

(f) In the case of property owned by a bank or other financial institution and leased to an entity other than a bank or other financial institution, the property statement shall be submitted by the owner bank or other financial institution.

(g) The assessor may refuse to accept any property statement he or she determines to be in error.

(h) If a taxpayer fails to provide information to the assessor pursuant to subdivision (d) and introduces any requested materials or information at any assessment appeals board hearing, the assessor may request and shall be granted a continuance for a reasonable period of time. The continuance shall extend the two-year period specified in subdivision (c) of Section 1604 for a period of time equal to the period of the continuance.

(i) Notwithstanding any other provision of law, every person required to file a property statement pursuant to this section shall be permitted to amend that property statement until May 31 of the year in which the property statement is due, for errors and omissions not the result of willful intent to erroneously report. The penalty authorized by Section 463 shall not apply to an amended statement received prior to May 31, provided the original statement is not subject to penalty pursuant to subdivision (b). The amended property statement shall otherwise conform to the requirements of a property statement as provided in this article.

(j) This subdivision shall apply to the oil, gas, and mineral extraction industry only. Any information that is necessary to file a true, correct, and complete statement shall be made available by the assessor, upon request, to the taxpayer by mail or at the office of the assessor by February 28. For each business day beyond February 28 that the information is unavailable, the filing deadline in subdivision (b) shall be extended in that county by one business day, for those statements affected by the delay. In no case shall the filing deadline be extended beyond June 1 or the first business day thereafter.

(k) The assessor may accept the filing of a property statement by the use of electronic media. In lieu of the signature required by subdivision (a) and the declaration under penalty of perjury required by subdivision (b), property statements filed using electronic media shall be authenticated pursuant to methods specified by the assessor and approved by the board. Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, and facsimile machine.

***Section 441.5 of the Revenue and Taxation Code as amended by Chapter 775, Statutes of 2002:***

In lieu of completing the property statement as printed by the assessor pursuant to Section 452, the information required of the taxpayer may be furnished to the assessor as attachments to the property statement provided that the attachments shall be in a format as specified by the assessor and ~~that:~~ (a) one copy of the property statement, as printed by the assessor, is ~~executed~~ signed by the taxpayer and carries appropriate reference to the data attached; or (b) the statement is filed electronically and authenticated as provided in subdivision (k) of Section 441.