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Executive Director

No. 99/85

December 28, 1999

TO COUNTY ASSESSORS:

LEGISLATIVE CHANGES TO REVENUE AND TAXATION CODE SECTION 441

Chapter 334 of the Statutes of 1999 (AB 704) amends provisions in section 441 of the Revenue and Taxation Code<sup>1</sup> relating to the timely filing of business property statements. In general, the amendments allow an assessor more time to process property statements prior to the annual July 1 deadline for completing the local assessment roll. The amendments also establish a uniform statewide filing deadline.

Under existing law, the property statement must be filed no later than the last Friday in May unless the assessor appoints an earlier filing date which may not be earlier than April 1. If a taxpayer failed to file the property statement by the assessor's appointed final filing date, and the assessor complied with certain notice requirements, then the penalty for failure to file (section 463) was added to the taxpayer's assessment. Otherwise, the penalty applied only if the taxpayer failed to file by the last Friday in May.

As amended, subdivision (b) of section 441 provides that the property statement shall be 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.

Note that under the new law, a taxpayer who has timely filed a property statement has until May 31 to amend that statement, without penalty, in order to correct innocent errors or omissions.<sup>2</sup>

Chapter 334 also provides that, for the oil, gas, and mineral extraction industry only, an assessor shall, upon request, make available information necessary for a taxpayer to complete its required statement. Such information must be mailed to the taxpayer or made available at the assessor's office by February 28. For each day after February 28 that the information is not available, the April 1 filing deadline shall be extended by one business day, but in no case beyond June 1 or the first business day thereafter.<sup>3</sup>

<sup>1</sup> All statutory references are to the Revenue and Taxation Code.

<sup>2</sup> See newly added subdivision (i).

<sup>3</sup> See newly added subdivision (j).

Finally, Chapter 334 also clarifies that, for property statements filed by mail, the date of filing is the postmark date or the date certified by a bona fide private courier service.<sup>4</sup>

The changes made by Chapter 334 are effective January 1, 2000. A copy of the bill may be obtained from the Legislative Bill Room, State Capitol, Room B-32, Sacramento, CA. 95814, or from the following website: [www.leginfo.ca.gov](http://www.leginfo.ca.gov).

If you have any questions, please contact Mr. Lloyd B. Allred of our Business Property Technical Services Unit at (916) 324-7361.

Sincerely,

/s/ David J. Gau for  
Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:LBA:cg

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<sup>4</sup> See amended subdivision (c).