

Santa Barbara County Assessor

Frequently Asked Questions – Business Property

APPLICATION HELP

What online help is available when E-filing my Business Property Statement (Form 571-L)?

- There are two other online documents you may want to examine on the right-hand side panel under the “BPS e-Filing Help” menu:
 - The “E-Filing User Guide” is available to facilitate screen navigations.
 - The 571-L Instructions for additional filing information.

What are the steps to using the e-filing system to electronically submit my Business Property Statement (Form 571L)?

1. Log in to the system using your Property ID and the password supplied by the County Assessor.
 - a. Note: you will be automatically logged off if more than one hour passes between page submissions.
2. Make sure you answer all required fields (marked with an asterisk).
3. Make use of the ‘Remarks’ section to provide special notations related to your filing.
4. Report costs in the appropriate categories consistent with form instructions.
5. Submit and save the form.
6. Print and/or save the completed form for your records.

What are the optimum system requirements to successfully use Business Property Statement E-filing?

- The optimum desktop browsers to use are Microsoft Edge, Chrome or Safari.
- For best results, screen resolution should be set to 1024x768 and browser maximized.

What are the requirements to successfully submit and/or print Business Property Statement draft or final forms?

- The form created is a Portable Document Format (PDF).
- The form accepted as an electronic submittal may only be a PDF.

BUSINESS PROPERTY STATEMENTS

What is a Business Property Statement (BOE Form 571L)?

California Law prescribes an annual property tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). The Form 571L constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled or managed on the tax lien date. The form is approved by the State Board of Equalization (BOE) but forms are administered by the county.

Why did I receive a Business Property Statement?

The Assessor's records indicate that you were doing business at this location on January 1 (the lien date). Each person owning taxable personal property having an aggregate cost of \$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 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. (Revenue and Taxation Code Section 441)

What constitutes business property?

Business property includes all property, unless exempted by state or federal law, and real estate owned and/or used by a business. Examples of business personal property include operating supplies, office furniture, computers, machinery, and hand tools. Business property also includes leasehold fixtures and leasehold structures (tenant improvements).

Are non-profit organizations required to file Business Property Statements?

Yes, the filing laws that apply to business also apply to non-profit organizations. Non-profit organizations may, however, qualify for exemptions.

What is the due date for filing the Business Property Statement (571-L)?

The due date is April 1st of each year. The final date for filing the form without penalty is May 7th, or the next business day if May 7th falls on a Saturday or Sunday. You have until May 31st to amend your filing without penalty if the Business Property Statement was filed timely. The Assessor does not have the authorization to grant extensions to the due dates.

Is the information I provide on the property statement confidential?

The information you submit will be used for assessment purposes and held secret by the assessor as provided in section 451 of the California Revenue & Taxation Code ("RTC"). The property statement is not a public document and is not open to inspection, except as provided in RTC §408.

What happens if I do not file the Business Property Statement?

Failure to complete and file the form (571-L) will result in an estimated assessment. A mandatory 10% penalty is added for failing to file by the due date. (Revenue and Taxation Code 441, 463 & 501)

If the statement is not filed, how is my assessed value determined?

The Assessor's Office is responsible for making reasonable assessments based on available information. If you do not file a property statement, the assessor will estimate the assessable value. In addition, a 10% penalty for failure to file will be added to your assessment.

I moved out of the county or sold my business after lien date (January 1). Do I still have to pay the bill?

Yes. You must pay the whole amount. The legal obligation to pay taxes is determined by ownership, possession, claim to, or control of the property on the lien date (January 1). The law does not provide for pro-ration of personal property taxes by the assessor.

If a business is sold, does the Assessor prorate taxes between buyer and seller?

No. Any arrangement regarding property tax liability must be worked out contractually, between the buyer and seller.

I have already completed and sent my Business Property Statement and now realize that I have to amend the statement. What should I do?

You will have to resubmit or file a new statement with all the preprinted identification that was on the initial statement. Please indicate this is an "AMENDED COPY" to the statement that was submitted previously. You may call the Business Division at (805) 568-3329 to ask for another statement, if necessary. Statements that were initially filed on time may be amended without penalty until May 31st (Revenue and Taxation Code, Section 441 (i)).

I received a tax bill and believe that the assessment is incorrect. What can I do?

Contact an Auditor in the Assessor's Business Property Division to understand how the assessment was determined. If you disagree with the Assessor's value, have evidence that the full market value is less than the assessed value, AND you filed the required annual property statement, you can request an informal review. If an agreement cannot be reached, you may file an Application for Changed Assessment with the Clerk of the Board to appeal the assessment.

How do I file an appeal of my assessment?

An Application for Changed Assessment may be obtained from the Clerk of the Board. The application filing period begins July 2nd and ends November 30th. If you wish to appeal an audit finding, the Application for Changed Assessment must be filed within 60 days of your notification regarding the changed assessment. You may contact the Clerk of the Board at their offices located at 105 East Anapamu Street, Room 407, Santa Barbara CA, 93101; or by calling (805) 568-2247. <https://www.countyofsb.org/1232/Assessment-Appeals>

If you have additional Business Property Statement questions, please contact the Assessor's Business Division:

Office:

105 E. Anapamu St., Room 204
Santa Barbara, CA 93101
Monday through Friday: 8:00 a.m. – 5:00 p.m.

Telephone:

(805) 568-3329
Ask to speak to an Auditor in the Business Property Section.
Monday through Friday: 8:00 a.m. – 5:00 p.m.

Email:

BusOpsSupport@countyofsb.org