NOTE TO TAXPAYERS & PREPARERS

IMPORTANT POLICY CHANGE: Since 2006, the Sonoma County Assessor's Office discontinued the practice of returning incomplete or inaccurate Agricultural Property Statements. This practice allowed taxpayers to amend their filing and thereby avoid the ten percent penalty. Returning and tracking those statements has become time consuming and inefficient. Taxpayers filing incomplete or inaccurate statements will be considered non-filers and will be assessed a ten percent penalty. We encourage you to file complete, accurate statements.

Our office has developed the following checklist to help you review your property statement for completeness and accuracy prior to sending it to us.

- Is Part I (General Information) complete?

- Did you report **all** machinery, equipment, furniture, fixtures and improvements (old and new) that are being used in the business that is owned as well as equipment leased or rented to/from others? Report equipment leased from others on Part IV. *If you have none (zero) of the above to report, please indicate why.*

  "Same as last year" and "No Change" statements are **not** acceptable. Copy costs reported on your last year's property statement to this year's.

- Did you post cost data to the appropriate schedules?

- Are your in-lieu schedules in the same format as our schedules?

- Did you attach your computer-generated property statement to ours?

- Do you have the proper, original signature on **our** form (not your computer-generated form)? Stamped & electronic signatures are **not** acceptable. The property statement **must be signed by one of the following**:

  a) The owner, if a sole proprietor;
  b) A partner, if a partnership or Limited Liability Partnership (LLP);
  c) A corporate officer (President, VP, Secretary, Treasurer), if a corporation;
  d) A manager or member, if a Limited Liability Company (LLC);
  e) CPA, a public accountant, an enrolled agent, or an attorney;
  f) An employee of the company or agent, but **ONLY IF** a written authorization is attached bearing the signature of an owner, a corporate officer or board of directors, partner, or LLC manager/member.

If you have any questions, please contact us at (707) 565-1330 or visit us at 585 Fiscal Dr., Rm 104, Santa Rosa, CA 95403.