



OFFICE OF  
**ASSESSOR-COUNTY CLERK-  
RECORDER & ELECTIONS**  
COUNTY OF SAN MATEO

**MARK CHURCH**  
ASSESSOR-COUNTY CLERK-  
RECORDER & CHIEF ELECTIONS OFFICER

## 2018 Leased Equipment Declaration Instructions for Agents

The California Revenue and Taxation Code requires all lessors to report equipment out on lease in San Mateo County as of **January 1, 2018** regardless of any assigned tax responsibilities. Please report all leased equipment including true leases, vending, lease purchases and conditional sales contracts. Lessors subject to 'in lieu' taxes, such as Financial Corporations, are also included in the above filing requirement.

Section 441(e) of the California Revenue Taxation Code requires any person(s) acting as an agent on behalf of a business to have a letter of authorization on file with the Assessor's Office. This office will require that the *Agency Authorization* (please see next page) be updated annually.

Please attach a current Agent Authorization form with your filing. We will not be able to email you the calculations if we do not have a current agent authorization on file. Also, we do not allow statements to be mailed to the agents address. If you are filing for the taxpayer and do not receive their statements directly, you can download our fillable PDF 571-L form and fill in all the required boxes. **The account number is pertinent to every Company; please input along with the Company's mailing address.** Please refer to the detailed instructions to file the 571-L form electronically, on our website: [www.smcacre.org/post/leased-equipment-forms](http://www.smcacre.org/post/leased-equipment-forms).

**Statement filings are due April 2, 2018.**  
**The last day to file without a penalty is May 7, 2018.**

Leasing Email Address: [Leasing@smcacre.org](mailto:Leasing@smcacre.org)  
(Only to be used for emailing renditions, see below for other questions.)

Contacts for Leasing Questions:	
<b>Leasing Supervisor:</b> Marsha Winters	<b>Leasing Auditor:</b> Nerie Evangelista
phone: 650.599.1628	phone: 650.599.1509
email: <a href="mailto:mwinters@smcacre.org">mwinters@smcacre.org</a>	email: <a href="mailto:nevangelista@smcacre.org">nevangelista@smcacre.org</a>

## Agency Authorization

This is to authorize:

Agency Name: \_\_\_\_\_ Agent's Name: \_\_\_\_\_

Agent's Address: \_\_\_\_\_

Agent's Phone Number: \_\_\_\_\_ Agent's E-Mail: \_\_\_\_\_

To act as our agent in assessment matters for the following property located in San Mateo County:

Owner Name: \_\_\_\_\_ DBA: \_\_\_\_\_

Business Mailing Address: \_\_\_\_\_

***(The mailing address must be the company headquarters. San Mateo County will not accept an authorized agent's address as an acceptable mailing address.)***

Business Account Number(s): \_\_\_\_\_

Location(s): \_\_\_\_\_

(Attach another sheet if necessary)

The authority of the agent is as follow: (please check applicable items)

This agent is delegated full authority to handle all matters relative to assessment with your office, excluding assessment appeals. (Please contact the Clerk of the Assessment Appeals Board at 650.363.4573 for authorization for appeals.)

To sign Business Property Statements as provided under section 441(e), California Revenue and Taxation Code.

This 'Authorization' is to be effective as of January 1, 2018 through June 30, 2019.

While we have delegated the above authority to this agent, we accept full responsibility for any and all actions he/she makes on our behalf. We understand that we may be required to furnish additional information on request.

Signed by: \_\_\_\_\_ Date: \_\_\_\_\_  
(Only signature of owner or corporate officer of the business will be accepted)

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ E-Mail: \_\_\_\_\_

**If any part of this form is not completed, it may be considered invalid  
and may be returned for completion.**