



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

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

2021 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, 2021** 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.

By filing electronically, you will be assisting our office to process the business property statements efficiently in this COVID environment. We have been encouraging Lessors and Financial Corporations to file electronically (see options below) since 2008 and we hope you can collaborate with us this year and file electronically if you have not done so in the past. Please **do not** mail us a copy of your rendition as this will create duplication.

Options to send your files to San Mateo County:

- Option 1 (Preferred Option):
 Email the completed and signed 571-L form, Page 1, and your Spreadsheet(s) to:
Leasing@smcacre.org
SUBJECT LINE: Acc# Number and Company Name (e.g., 0123450001 ABC Leasing Co 2021 571L)
- Option 2:
 Securely Transfer (SFTP) the completed, signed and scanned first page of your 571-L PDF form and your Spreadsheet(s) using this link:
<https://sftp.smcacre.org/?ShareToken=A96ECCFC8465314452867C30D740FEB49E99B95E>
- Option 3: DocuSign and submit forms using e-signature. <https://powerforms.docusign.net/0e619ba0-0293-4b32-8cb7-91228d58832d?env=na3&acct=c6e7763d-6ce1-4959-ab2c-3d7f1b716164&accountId=c6e7763d-6ce1-4959-ab2c-3d7f1b716164>

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 the taxpayer's Agent Authorization letter (DATED 1/1/2021) form with your filing. The Full Value calculations will not be sent out without the Authorization letter. Agent's address is not allowed as the Mailing address. In lieu of the taxpayer's Agent Authorization letter (preferred), you can download our fillable PDF 571-L form from our website. (<https://www.smcacre.org/assessor-forms>)

Statement filings are due April 1, 2021.
The last day to file without a penalty is May 7, 2021.

Leasing Email Address: Leasing@smcacre.org (strictly for renditions only)
Leasingcorrespondence@smcacre.org (Inquiries, Comments, etc.)

| Contacts for Leasing Questions: | |
|---|---|
| Leasing Supervisor: Marsha Winters | Leasing Auditor: Nerie Evangelista |
| Phone: 650.599.1628 | Phone: 650.599.1509 |