

E-FILE FREQUENTLY ASKED QUESTIONS (FAQS)

1. I would like to e-file this year. Am I eligible to e-file?

Only certain business owners are eligible to use our e-filing portal to file their Form 571-L Business Property Statements. You may participate in e-Filing your statement this year if you received one of the following documents in the mail: 1) a Notice of Requirement to File 2018 Form 571-L Business Property Statement, or 2) a Notice To e-File 2018 Form 571-L Business Property Statement, or 3) a Direct Bill Notice, or 4) a Low Value Exemption Notice. If you received one of those notices, your Account Number and PIN are located on the top right corner of your notice and you may proceed to the e-filing portal to submit your 571-L Business Property Statement.

2. I have my PIN from last year. Can I use it to e-File this year?

No. For security reasons, your business is assigned a new PIN on an annual basis. Use the PIN printed on your 2018 Notice to e-file this year.

3. I received one of the following documents: (1) Notice of Requirement to File 2018 Form 571-L Business Property Statement, or (2) Notice to e-File 2018 Form 571-L Business Property Statement, or (3) Direct Bill Notice, or (4) Low Value Exemption Notice. Am I going to receive a hard copy of the 2018 Form 571-L Business Property Statement?

No, our Office does not mail out hard copies of the 2018 Form 571-L Business Property Statement. The Notice you received is sent in lieu of a hard copy of the statement, and your Account Number and Online PIN are printed on the Notice. Please use them to either 1) e-file directly online or 2) download, print, complete, sign and mail your Form 571-L.

4. I didn't receive a Notice; what should I do?

Please e-mail askbpp@sfgov.org or give us a call at (415) 554-5531.

5. How can I have a hard copy of the Form 571-L statement mailed to me?

Our office is no longer mailing hard copies of the Form 571-L and attachments. If you wish to file a paper copy, you must download and print the Form 571-L after logging in on our e-file system. Please refer to our Business Property Manual User's Guide (www.sfassessor.org/Manual571L-R-STR) - III. Filing a Form 571-L Paper Document - III (A). File by Mail User's Guide (Download, Print, Complete, Sign, and Mail) for more information.

6. What are the advantages of e-Filing?

- **Accessible** : You can access your current and previous years' e-Filed statements anytime and anywhere there is an Internet connection.
- **Accurate** : Fewer mistakes in processing the statement because data is loaded electronically.
- **Convenient** : The ability to e-File 24 hours a day, 7 days a week. You may save your data anytime and complete your e-filing later.
- **Efficient** : Faster than mailing, save on postage and minimize usage of paper.
- **Reliable** : A confirmation certification indicating the date and time of filing is issued after the return is submitted.
- **Green**: Let's go green together. Use technology not paper.
- **Confidential** : Only the owner of the Account Number and PIN can view the statement, and it is not a public document.

7. Businesses not qualified to e-File.

- Residential Rental Property (Form 571-R)
- Short-Term Rental Property (Form 571-STR)
- Leasing Companies
- Financial Institutions recognized by the State of California
- Insurance Companies recognized by the State of California
- Billboard Companies
- Any business that does not have an email address

8. Have questions? Here are some additional resources to assist businesses in completing the Form 571-L.

1. Online Manual: Please go to www.sfassessor.org/Manual571L-R-STR
2. In-Person Workshops: to be held at the Business Personal Property Division, 1155 Market Street, 5th Floor, San Francisco, CA 94103
 - Tuesday, March 27, 2018 12:00 – 1:00 pm
 - Tuesday, March 27, 2018 04:00 – 05:00 pm
3. Call our Office: (415) 554-5531 or email askbpp@sfgov.org.

9. I logged in with my Account Number and PIN and selected Electronic Filing, but I received an error message. What should I do?

The most common cause for unexpected error messages is due to an unsupported Browser version. Please confirm that you meet the minimum browser requirements:

- Microsoft Internet Explorer version 7.0 through 10.0
- Firefox 3.0 or higher
- NOTE: Apple Safari, Google Chrome, or Mobile Devices are NOT supported at this time.

If you are still receiving an error and are using one of these supported Browsers, please select "File by Mail" (link on "clicking here") to download, print, complete, sign, and mail the hard copy Form 571-L Business Property Statement.

10. I'm unable to log on successfully. I continue to receive an error message when I enter in my company's Account Number and PIN.

The PIN # is case sensitive. Please make sure that you are entering a capital "SF" when typing the PIN. Select 'Submit' to go to the next page.

11. I forgot my PIN, how do I retrieve it?

To retrieve your PIN, please go to the San Francisco County Assessor's e-Filing website, www.sfassessor.org/efile, and click on "FILE 2018 STATEMENT". Click "Forgot My Pin" at the bottom of Logon page. Enter your nine-digit account number without dashes, the five digit mailing address zip code, and the four-digit year for when your business opened.

You may also send a written request, on company's letterhead with an authorized signature. Include the Account number, ownership name, DBA, mailing address, and location of the property, to the Business Personal Property Division by fax (415) 554-5544, or e-mail as an attachment to askbpp@sfgov.org. If you are an agent of a taxpayer, an authorization letter from the business owner is required.

12. The e-File screens and printed copy of the Business Property Statement are too large – they are truncated on the right side that I can't see the complete statement.

Update your Microsoft Explorer view configuration by selecting 'View' on the top toolbar, then 'Text Size', and select a smaller text size. Alternatively, you may select a different "Zoom" level. To do this, select "View" from your Browser's toolbar, then choose "Zoom" and select a smaller zoom level. This can also be done using your mouse and keyboard, by holding down the CTRL key on your keyboard and using your mouse's scroll-wheel at the same time.

13. I don't have time to complete the entire form right now. How do I exit the e-file program without completing the final certification step?

You do not have to complete your form at one time. You may save your data at any time by clicking "Save." To exit the e-File program without completing the final certification step, click "Save" and then click "Log Off" from the top center of the e-File screen. The next time you log in to e-File, you can continue at the last uncompleted step.

14. Can I attach documents to e-File?

No, you cannot attach documents to e-File. However, after you have successfully submitted your e-Filed statement, you can mail your attachment with the copy of "Certification Complete" page on top of it.

15. How do I know that the Assessor-Recorder's Office received my rendition?

A "Certification Complete" page will appear after you click "submit." This page indicates your company name, company number, confirmation number and date and time of your submission. Please print and keep this for your record. If you do not see the confirmation number after submitting, it means that your e-File statement has not been submitted successfully. Please go back and resubmit it.

16. Can I amend my Form 571-L Business Property Statement using e-File? How do I amend e-Filed statement and when is the deadline?

No, you cannot amend a Form 571-L Business Property Statement using e-File once you have already completed 'Step 5: Certification.'

You will need to print a copy of the certified Form 571-L to make your changes and mail it to the Business Personal Property Division, 1155 Market Street, 5th Floor, San Francisco, CA 94103. Please indicate that it is an AMENDED COPY to the statement that was submitted through e-File. Pursuant to California [Revenue and Taxation Code Section 441\(i\)](#), statements may be amended without penalty until May 31st.

17. I completed my Form 571-L Business Property Statement, but I forgot to print a copy. Can I still print a copy of my Form 571-L statement?

Yes, you can print a copy of your certified Form 571-L statement at any time. At the "Logon" screen, enter your Account # and PIN. Select "View Statement" from the e-File home page.

18. What is the due date for the Business Property Statement?

The due date for filing the Business Property Statement is April 1st. Since this day falls on a Sunday for this year, the due date is April 2nd.

19. What is the last date to file the Form 571-L Business Property Statement without penalty?

The last day to file the Form 571-L Business Property Statement without a penalty is May 7th (postmarked). Pursuant to California Revenue and Taxation Code Sections 441 (b) & 463, if a business fails to file the Form 571-L Business Property Statement or it is filed late, a 10% penalty will be added to the assessment.

20. What is the last date to electronically file the Form 571-L Business Property Statement?

For taxpayers' convenience, the e-File site will allow a taxpayer with privileges to access and file their statements electronically until May 31st (a 10% penalty will be added to the assessment for all statements

electronically filed after May 7th). Thereafter, the site will become unavailable for e-Filing statements, and you must file by hard copy (a 10% penalty will be added to the assessment).

21. What if the Form 571-L Business Property Statement is filed after May 7th?

If the Form 571-L Business Property Statement is filed or postmarked after May 7th, regardless of submission method, a 10% penalty will be added to the assessment.

22. How can I get a copy of my prior year's Form 571-L Business Property Statement?

If you filed your Form 571-L Business Property Statement using e-File last year, you can print copies of your prior year's statement by selecting "View Statement" from the e-File home page and logon with your Account Number and PIN. To receive a hard copy of your prior year's statement, please go to www.sfassessor.org, click on "Forms & Notices" in blue bar, and then click on "View All" under "Forms." In the upper right hand corner at "Search this site" box, type in "Request for Copy." Click on "Request for Copies of Business Property Documents" title, click on "Download Form," and follow the instructions. Email this completed form as an attachment to askbpp@sfgov.org or fax to (415) 554-5544 or mail to the Business Personal Property Division, 1155 Market Street, 5th Floor, San Francisco, CA 94103. If you are an agent of a taxpayer, an authorization letter from the business owner is required.

23. How is the assessed value determined?

Assessment begins with an analysis of the asset cost, including sales tax, freight and installation costs. The Assessor applies a valuation factor to the asset cost to arrive at the assessed value. The valuation factor is based on the expected economic life of the asset and is different from the depreciation schedule used by Internal Revenue Service, Franchise Tax Board, and tax accountants.

24. If the Form 571-L Business Property Statement is not filed, how will my business' assessed value be determined?

If you do not file a Form 571-L Business Property Statement, the Assessor's Office, directed by state law, will determine an assessable value. In addition, a 10% penalty for failure to file will be added to the assessment, pursuant to California Revenue and Taxation Code Sections 441, 463 and 501.

25. What is this year's tax rate?

San Francisco's tax rate is determined by the Board of Supervisors. While Proposition 13 established a maximum property tax rate of one percent (1%) of the assessable value, additional tax rate increases may be

necessary to pay off indebtedness such as bonds authorized by San Francisco voters. Applying the 2018 tax rate of 1.1723% on the assessed value of the business assets will give a conservative estimate of what the tax owed will be. For example, if the assessed value is \$100,000, the property taxes owed on the business assets will be approximately \$1,172.

26. When will I receive my tax bill?

If you file your Form 571-L Business Property Statement in a timely manner, you should receive your tax bill by the end of June. Payment is due on or before August 31st and becomes delinquent after that date. Delinquent bills will be subject to penalties and interest imposed by the San Francisco Office of the Treasurer & Tax Collector. If the owner of the business also owns the building in which the business resides, the business property tax will be included with the Secured Property Tax Bill. The secured property tax bill is sent out in October with the first installment due by November 1st.

27. If I don't agree with the value on my tax bill, can I dispute it?

Yes, you can dispute the tax bill if you don't agree with the value.

The value can be corrected by our office if a clerical or administrative error was made. If this is the case, you may send a written request for a re-assessment of your property and provide supporting documents, such as, a copy of your most recent State Income Tax and a Depreciation Schedule (included in California State or Federal Tax Return) or a Fixed Asset Listing.

If the disagreement is a matter of valuation and penalty, you must file an "Application for Changed Assessment" with the San Francisco Assessment Appeals Board (AAB) no later than September 15th for the regular tax bill. The AAB's telephone number is (415) 554-6778. Even if you file an appeal, you must still pay the bill by August 31st to avoid late payment penalties; a refund will be issued if the Assessment Appeals Board rules in your favor.

28. Is my Form 571-L Business Property Statement confidential?

Yes. By law, the Form 571-L Business Property Statement is a confidential document. It is not a public document and will be held confidential by the Assessor.

29. When is the lien date?

12:01 a. m., January 1st. (R & T 2192)

30. I was not open for business on January 1. Do I still have to complete the statement?

Yes. A business does not have to be open for its taxable personal property to be subject to assessment. For example, let's presume that on the lien date, January 1st, a new pizza parlor is under construction and nearly ready for its grand opening. Even though the pizza parlor was not open for business on the lien date, taxable business personal property (such as furniture, ovens and supplies) was in the owner's possession on the lien date and the Assessor is required to assess it.

31. I received a Notice from your office but I went out of business prior to January 1. Do I still have to complete the statement?

Yes, you need to notify our office the closure of your business. Please go to the San Francisco County Assessor's e-Filing website, www.sfassessor.org/efile, and click on "File 2018 Statement". Enter Account Number and PIN on Logon page to login. Click "Electronic Filing" on Welcome page and click "Continue with Current Browser" on Questionnaire page. Choose "My Business Closed" option in the middle of the page and submit. Follow the instructions until the end.

32. I went out of business after January 1. Do I need to complete the Form 571-L Business Property Statement?

Yes. The law specifies that all taxable personal property must be assessed as of 12:01 A.M. January 1st (regardless of what transpires after that date). Even if closed shortly after the lien date (January 1st), a business must still file a Form 571-L Business Property Statement.

33. My business has moved to a new location within San Francisco City and County. Can I still e-File?

Yes, you need to notify our office the movement of your business. Please go to the San Francisco County Assessor's e-Filing website, www.sfassessor.org/efile, and click on "File 2018 Statement". Enter Account Number and PIN on Logon page and submit. Click "Electronic Filing" on Welcome page and click "Continue with Current Browser" on Questionnaire page. Choose "My Business Moved to Another Location within San Francisco County" option in the middle of the page and submit. Follow the instructions until the end.

34. My business has moved to a new location outside of San Francisco City and County. Can I still e-File?

Yes, you need to notify our office the movement of your business. Please go to the San Francisco County Assessor's e-Filing website, www.sfassessor.org/efile, and click on "File 2018 Statement". Enter Account Number and PIN on Logon page then submit. Click "Electronic Filing" on Welcome page and click "Continue

with Current Browser" on Questionnaire page. Choose "My Business Moved to Another Location Outside San Francisco County" option in the middle of the page and submit. Follow the instructions until the end.

35. Are non-profit organizations required to file the Form 571-L Business Property Statement?

Yes, the filing laws apply to non-profit organizations. However, non-profit organizations may qualify for property tax exemptions. For more information, please contact the Exemptions Division of the Assessor's Office. If the ownership name begins with A-I & S, call (415) 554-5658; if ownership name begins with J-R, T-Z call (415) 554-5584.

36. What is a supply item?

Any items that are used in the normal operation of the business and are not intended for sale or lease on the lien date. Examples of assessable supply items include stationery and office supplies, chemicals, precious metals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, and sandpaper. If you are a manufacturer, supplies do not include anything that becomes part of the finished product. You should report the cost of the supplies on hand, recorded during a physical inventory, as of 12:01 a.m., January 1st. An estimated cost can be used if physical inventory is not available.

37. How do I report disposals?

If you disposed business personal property before 12:01 a.m., January 1st, exclude the original cost of the disposed property from its year of acquisition. For example, in 2017, you reported a \$2,000 computer you acquired in 2007 then sold prior to January 1st, 2018. In this year's filing (2018), you should exclude the \$2,000 cost from the cost reported for the 2007 year of acquisition. Do not report negative cost in 2017 or deduct it from 2017 year of acquisition.

If you disposed leasehold improvement, structure or fixture, you should also exclude the original cost of the disposed improvement from its year of acquisition. In this case, you should also complete the 'Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B' by clicking on the amount under the 'Unreported Change' column under the 'Schedule B Cost Detail'. Information on the disposed improvements should include the disposal date, method of disposal (transfer, scrapped, abandoned, sold, etc.), and name and addresses of the purchasers when items are either sold or transferred.

38. Is there any property that is exempt or that I do not have to report on my Business Property Statement?

The following are some common exempt items that should not be reported:

- Business Inventory ([Revenue & Taxation Code 129](#))
 - Application Software ([Property Tax Rule 152](#))
 - Licensed Motor Vehicles ([R&T Code 10751](#))
 - First \$50,000 of Employee-owned Hand Tools ([R&T Code 241](#))
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