

E-FILE FREQUENTLY ASKED QUESTIONS (FAQS)

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

Starting in 2021 all business and vessel owners are now eligible to use our e-filing portal to file their 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 to file, or 2) 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 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 2021 Notice.

3. Am I going to receive a hard copy of the 2021 tax form for filing my Business Property Statement?

No, our Office will only mail out hard copies upon request. 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 so you can e-file.

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. 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.

6. Have questions? Here are some additional resources to assist business owners.

- Online Manual: Please go to www.sfassessor.org/Manual571L-R-STR

7. 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.

Please email us at askbpp@sfgov.org or call (415) 554-5531.

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

Please find your notice sent to you, or email us at askbpp@sfgov.org or call (415) 554-5531.

9. 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.

10. Can I attach documents to e-file?

Yes, you now can attach documents to e-file.

11. How do I know that the Assessor-Recorder's Office received my filing submission?

If you e-filed, then you will receive e-mail confirmation and your filing submission is received same day.

If you mailed hardcopy, then you should wait 10 business days to check that your filing submission has been received into our system. You can use your notice sent to you to check our taxpayer portal to access your account by Account Number and PIN, as provided in the notice.

12. Can I amend my Business Property Statement? And when is the deadline?

Yes, you can amend on line at our taxpayer portal, as provided in the notice, or you can mail us a hardcopy with AMENDED written on the submission.

Pursuant to California [Revenue and Taxation Code Section 441\(i\)](#), statements may be amended without penalty until May 31st.

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

The due date for filing the Business Property Statement is April 1st.

14. What is the last date to file the Business Property Statement without penalty?

The last day to file your 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 Business Property Statement or it is filed late, a 10% penalty will be added to the assessment.

15. What is the last date to electronically file the 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).

16. What if the Business Property Statement is filed after May 8th?

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

17. How can I get a copy of my current and/or prior year Business Property Statement?

Please use your notice to find your Account Number and PIN to access our taxpayer portal, as provided on the notice. If you e-filed, then you will be able to print out your e-filed statements at our taxpayer portal. If you mailed in hardcopy, then you can send us a customer request for statement copies at our taxpayer portal. Otherwise, please email us at askbpp@sfgov.org or call (415) 554-5531.

18. 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.

19. If the Business Property Statement is not filed, how will my business' assessed value be determined?

If you do not file a 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. Visit our website for current information on the tax rate and when tax bills be received, <https://www.sfassessor.org/property-information/business-owners/about-business-property-assessments>

20. What if I disagree with my assessment?

If you disagree with an assessment made by the Assessor, we recommend you first discuss it with an Auditor-Appraiser at the Assessor's Office. An Auditor-Appraiser is available Monday through Friday, 8 A.M. to 5 P.M. at (415) 554-5531, or in person at 1155 Market Street, Fifth Floor, San Francisco, CA 94103, from 8 A.M. to 5 P.M. Whether or not you discuss the matter with the Assessor, you also have the right to file an assessment appeal with the Assessment Appeals Board. The Appeals Board is an independent agency representing the Board of Supervisors and is not connected with, nor is it under the control of, the Assessor's Office.

If I file an appeal do I still have to pay the property tax bill?

Yes. Filing an appeal does not exempt you from paying your property taxes as due because the assessment of your property is deemed correct until a change is made by the Assessment Appeals Board.

How do I file an Application for Changed Assessment?

An application must be filed, in writing with the Assessment Appeals Board at 1 Dr. Carlton B. Goodlett Pl., City Hall, Rm #405, San Francisco, CA 94102. You may request an application by calling the Assessment Appeals Board Clerk at 415-554-6778 or by mail at that address. The Assessment Appeals website is: sfgov.org/aab

When can I file an "Application for Changed Assessment"?

The normal filing period for filing an Application for Changed Assessment is July 2 to September 15th of the current fiscal year. The filing period applies to any assessment produced for the annual assessment roll. If a bill for an assessment roll is mailed to you after the normal filing period has expired, filing period is extended and you must then file an application within 60 days of the date of mailing of that tax bill.

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.

21. Is my Business Property Statement confidential?

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

22. When is the lien date?

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

23. 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.

24. 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 use your notice to find your Account Number and PIN to send customer request for closure with explanation at our taxpayer portal, as provided on the notice. Otherwise, please email us at askbpp@sfgov.org or call (415) 554-5531.

25. I went out of business after January 1. Do I need to complete the 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 Business Property Statement.

26. 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 use your notice to find your Account Number and PIN to send customer request for closure with explanation at our taxpayer portal, as provided on the notice. Otherwise, please email us at askbpp@sfgov.org or call (415) 554-5531.

27. 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 use your notice to find your Account Number and PIN to send customer request for closure with explanation at our taxpayer portal, as provided on the notice. Otherwise, please email us at askbpp@sfgov.org or call (415) 554-5531.

28. Are non-profit organizations required to file the Business Property Statement?

Yes, the filing laws apply to non-profit organizations. Please use your notice to find your Account Number and PIN and refer to Exemptions on our taxpayer portal, as provided on the notice. Otherwise, please contact (415) 554-5596 and ask for the Exemptions Division of the Assessor's Office.

29. 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.

30. 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. 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. 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.

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