



# County of Fresno

Paul Dictos, C.P.A.  
Assessor – Recorder  
Assessor.co.fresno.ca.us

February 21, 2023

To: Tax Practitioners

Fresno County's 2023 Personal Property Statements will be mailed approximately **February 24** and are due April 1, 2023. Listed below are some suggestions which may assist you through the filing season.

- **The FINAL filing date is May 7.** All property statements postmarked or e-filed after this date will receive a 10% penalty for late filing pursuant to California Revenue & Taxation Code Section 463. **Property statements must bear a May 7 USPS postmark in order to be considered a timely filing.**
- The Assessor will no longer respond to tax practitioner requests for receipting mailed property statements. If you need a receipt for your records, please e-file using our eSDR system. You may also bring the statements into our office and our staff will receipt the statements at our front counter.
- **e-Filing for 2023** (E-SDR) is available for the following property statements: Business 571-L, Agricultural 571-F, and Apartment House 571-R. The instructions for e-filing will be available on the website at [www.calbpsfile.org](http://www.calbpsfile.org). For Fresno County instructions, click on "County Instructions" and scroll down to Fresno.
- Contact your clients and request that they forward their property statements or BINs to you as soon as received. Please have the taxpayer contact our office if s/he has not received their property statement or BIN by March 16, 2023.

To receive BINs via fax or US mail, please provide your client's name, mailing address or fax number, Business Account Number, and a copy of a current year's signed Statement of Agency (or similar document) from each client indicating that you are the authorized agent for your client. The BIN will be mailed or faxed to the taxpayer. You may also have your client send a written request on the client's company letterhead to the Assessor directing us to mail or fax the BIN directly to the agent or CPA. Be sure to include the fax number or a postage-paid envelope pre-addressed to the agent or CPA.

Please allow 2-3 days processing for BIN requests.

- A 10% penalty must be applied if the property statement is not filed timely, not returned, or not signed by a properly authorized person. **Stamped signatures will be subject to penalty.**
- On Agricultural Property Statements (Form 571-F) please enter cost totals by year of acquisition on the Schedules provided. Do **not** submit depreciation schedules as they are no longer acceptable.
- Return the original property statement when completed. Faxed property statements will not be accepted as they are illegible and do not contain an original signature. Improper filings will be subject to penalty.
- Any change in location of the client's business, mailing address, or name changes (e.g. incorporation, adding or dropping a partner) **must be clearly noted on the original property statement.**

Hall of Records, 2281 Tulare Street / Fresno, California 93721 / Phone (559) 600-3534 / Fax (559) 600-1480  
P.O. Box 1146 / Fresno, California 93715-1146

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- The property statement must be signed by the owner, a partner, duly appointed fiduciary, member of the bar, certified public accountant, public accountant, or enrolled agent. When a certified public accountant, public accountant, or enrolled agent signs the property statement, please indicate CPA, PA, or EA after signature. Tax Practitioners, Bookkeepers, or Tax Services cannot sign property statements on behalf of their clients unless an **Authorization to Sign** form is on file in our office or accompanies each taxpayer's return. A blank Authorization to Sign form is located on our website. It is **not** necessary for CPAs, PAs, or EAs to file signature authorization forms.
- Attachments to Statement – In lieu of completing the property statement as printed by the Assessor pursuant to Section 452, the information required of the taxpayer may be furnished as attachments to the property statement, provided that the attachments shall be in a format as specified by the Assessor and that the **original** property statement, as printed by the Assessor, is executed by the taxpayer, carries appropriate reference to the data attached, and is returned with the attachments.
- Requirements for attachments: The owner name(s), DBA, APN and sub number, and situs location printed on the computer-generated forms must match exactly the information pre-printed on the original form. If there have been any changes to this information, make corrections to the Assessor's original form. If there are discrepancies between the information pre-printed on the original form and the attachments, this may be considered an improper filing. Improperly completed statements may be subject to penalty. Specified changes must be referenced on the original document.
- Please do not staple through any pre-printed bar codes on the property statements. Attachments must be submitted on standard 8½x11 paper stock; do not attach ledger, monarch, or other odd sized pages as they jam our machinery.
- We will continue granting a "blanket" extension to tax practitioners to April 15, 2023. However, we urge that the number of statements filed after April 1 be kept to a minimum, and that these statements be submitted as they are completed rather than sending them all in on April 15.
- A Multiple Property Information Affidavit is being sent out with some Agricultural Property Statements to streamline reporting. Real property improvement changes and tenants for each parcel should be listed on this one affidavit. The Affidavit must be returned to the Assessor even if you e-file.

If you have any questions, please contact our office at (559) 600-3534, option #2, between the hours of 9:00 a.m. - 4:00 p.m., Monday - Friday. Thank you in advance for your continued cooperation in these matters.

Yours very truly,

Shirley Valk for Paul Dictos  
Interim Chief Auditor-Appraiser  
Personal Property Division

SV  
(FCA 0169)