

GENERAL INSTRUCTIONS

APPLICANT

If you own rubber-tired equipment which requires a permit to be moved or operated over public streets or highways, the equipment is subject to property tax in the county where it has situs on the lien date. However, you will be allowed to deduct from the property tax on such equipment the amount of any vehicle license fee paid on the equipment if the license fee is paid prior to the lien date for the calendar year in which the lien date occurs. It should be noted that the total fee you pay to the Department of Motor Vehicles cannot be deducted as it includes in addition to the license fee, a registration fee, and if commercially licensed, weight fees.

Please provide the information required in column 1 through column 7 on the application form for each vehicle which you believe qualifies for a deduction of the vehicle license fee from the property tax.

If you have equipment at more than one situs in the county and each situs is covered by a separate tax bill, you must file a separate application for the equipment covered by each tax bill.

Enter a description of each vehicle (bucket loader, motor grader, etc.) in Column 1 and show the date the fee was paid in Column 7. The information for Columns 2 through 6 may be obtained from your vehicle registration card.

When you have completed the application, please sign the declaration at the bottom, and return to the Los Angeles County Tax Collector, 225 N. Hill St., Los Angeles, CA 90012.

ASSESSOR

In the Assessor's Use Only, column (8), indicate the assessed value of vehicle equipment, approved and dated by the Principal Appraiser. Send the original approved copy to Auditor-Controller, Property Tax Roll Change Section, 500 W. Temple Street, Room 153, Los Angeles, California 90012-2770. Keep a copy in the applicant's property statement and audit folder.

IF THE APPLICATION IS NOT COMPLETED AND SIGNED, IT WILL NOT BE ACCEPTED.

