EF-901-V-R01-0809-32000317-1
BOE-901-V (P1) REV. 01 (08-09)

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## APPLICATION FOR DEDUCTION OF VEHICLES' LICENSE FEES FROM PROPERTY TAX

In accordance with the provisions of Section 994 of the Revenue and Taxation Code, the undersigned hereby applies for deduction of the vehicle license fees paid on the rubber tired equipment, itemized below, from the property tax levied against said equipment and certifies that said vehicle license fees were paid prior to the lien date (January 1) for the calendar year in which the lien date occurs. The undersigned applicant understands that the deduction or tax credit allowed per vehicle shall not exceed the property tax applicable to such vehicle, and shall exclude any registration, weight, permit, or identification plate fees.

ASSESSMENT NUMBER: _____ TAX-RATE AREA: _____ ☐ SECURED ☐ UNSECURED

| APPLICANT | | | | | | | ASSESSOR'S USE ONLY | AUDITOR'S USE ONLY | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) DESCRIPTION OF VEHICLE | ENTER FROM VEHICLE REGISTRATION CARD | | | | | (7) DATE FEE WAS PAID | (8) ASSESSED VALUE | (9) TAX RATE | (10) TAX | (11) REG. FEE | (12) WGT. FEE | (13) LIC. FEE | (14) TAX REDUCTION |
| | (2) LICENSE NUMBER | (3) AX. | (4) W.C. | (5) UNLADEN WEIGHT | (6) TOTAL FEE | | | | | | | | |
| 1. | | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | | |
| 4. | | | | | | | | | | | | | |
| 5. | | | | | | | | | | | | | |
| 6. | | | | | | | | | | | | | |
| 7. | | | | | | | | | | | | | |
| 8. | | | | | | | | | | | | | |
| 9. | | | | | | | | | | | | | |
| 10. | | | | | | | | | | | | | |

### CERTIFICATION

*I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.*

PROPERTY ASSESSED TO (typed or printed)

PROPERTY ADDRESS (typed or printed)

MAILING ADDRESS (typed or printed)

E-MAIL ADDRESS (typed or printed) | DAYTIME TELEPHONE NUMBER ( )

SIGNATURE OF CLAIMANT ▶ | DATE

*To the best of my knowledge an belief, the vehicles listed by the applicant are assessed as indicated above.*

*Date:* _____

_____
*County Assessor*

*By:* _____

**(15) GROSS TAX FROM TAX BILL $**_____

**(16) LESS TOTAL TAX DEDUCTION $**_____

**(17) NET TAX DUE $**_____

***I certify that the computations of the "Net Tax Due" shown above is correct.***

_____ ***County Auditor***

**Date:** _____ **By:** _____

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

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THIS IS A SAMPLE! DO NOT USE!

## GENERAL INSTRUCTIONS

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 for Columns 1 through 7 on the application form for each vehicle which you believe qualifies for a deduction of the vehicle license fee from 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 _____, _____ County Tax Collector, _____, California.

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

THIS IS A SAMPLE! DO NOT USE!