



**Kristen DePaul**  
**Modoc County Assessor**  
204 Sout Court Street, Suite 106  
Alturas, CA 96101  
Phone: (530) 233-6218  
Fax: (530) 233-6237  
assessor@co.modoc.ca.us

## 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.

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		To the best of my knowledge and belief, the vehicles listed by the applicant are assessed as indicated above.  Date: _____  County Assessor _____  By: _____	(15) GROSS TAX FROM TAX BILL \$ _____
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.			(16) LESS TOTAL TAX DEDUCTION \$ _____
PROPERTY ASSESSED TO (typed or printed) _____		(17) NET TAX DUE \$ _____	
PROPERTY ADDRESS (typed or printed) _____		I certify that the computations of the "Net Tax Due" shown above is correct.	
MAILING ADDRESS (typed or printed) _____		_____ County Auditor	
E-MAIL ADDRESS (typed or printed) _____		Date: _____ By: _____	
DAYTIME TELEPHONE NUMBER ( ) _____			
SIGNATURE OF CLAIMANT _____			
DATE _____			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



## 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.**

