

**DEPARTMENTAL PROCEDURES (REVISED 9/91)**

**3575.1**

**It is recognized that the various departments will probably need to issue more detailed instructions regarding sub-purchase orders and contract/delegation purchase orders. While such instructions will be for information and guidance of departmental employees, it is recommended that they be issued after consultation with the Office of Procurement, Department of General Services, in order that interpretations of these instructions may be made uniformly for various agencies. Copies of the instructions for delegated purchases must be on file with the Office of Procurement.**

SAM - PURCHASES

**To Lessor:**

**This office received the attached copy of your personal property tax bill for the equipment leased by the State and installed at the location indicated. If you have not already received the original of this bill, the enclosed will serve as notice of the amount due. Since the State is not subject to local property taxation, you are responsible and must pay directly any amounts assessed against equipment owned by your company in order to avoid the delinquencies and penalties recited in the bill. The State's equipment leases do not usually provide for separate reimbursement of personal property taxes. However, if you believe your lease on the subject equipment contains provisions for reimbursement, a claim for the amount of the taxes paid by you should be submitted in accordance with the applicable billing procedure. The claim should include a copy of the evidence of payment and identification of the lease provisions or other basis obligating the State to make reimbursement. Provisions in a lease adding "applicable state and local taxes" to monthly lease payments or unapproved provisions on lessor order forms relating to tax payments do not afford a basis for reimbursement of property tax payments.**

**Sincerely,**