

**SHORT TERM RENTAL PROPERTY
STATEMENT FOR 2026**(Declaration of costs and other related property information
as of 12:01 A.M., January 1, 2026)**MERCED COUNTY**
MATT H. MAY, ASSESSOR
2222 M STREET
MERCED, CA 95340
TELEPHONE (209) 385-7631
FAX (209) 725-3956
www.co.merced.ca.us/assessor**FILE RETURN BY APRIL 1, 2026****1. NAME AND MAILING ADDRESS**

(Make necessary corrections to the printed name and mailing address)

ASSESSOR'S USE ONLY

ACCOUNT NUMBER

BAN

ASSESSOR'S PARCEL/ID NUMBER

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.
FILE A SEPARATE STATEMENT FOR EACH LOCATION.**PART 1: GENERAL INFORMATION**Local Telephone Number () Fax Number ()
Email Address
Enter location of general ledger and all related accounting records (include zip code):

STREET CITY STATE ZIP

2. LOCATION OF THE PROPERTY (street, city)When did you start business at this location?
DATE:**PART 2: DECLARATION OF PROPERTY BELONGING TO OTHERS**3. Do you own the personal property (i.e., household furniture and personal effects) located at your
short term rental property location? Yes ☐ No
If NO, list below NAME AND ADDRESS OF OWNER AND DESCRIPTION OF SUCH PROPERTY**PART 3: DECLARATION OF PERSONAL PROPERTY BELONGING TO YOU** (use Schedule A on
page 2 to complete totals below)4. Supplies Enter cost estimate of supplies on hand available to rental guests
\$5. Furniture & Belongings Enter total costs from page 2
\$6. Kitchen Appliances Enter total costs from page 2
\$7. Other Equipment Enter total costs from page 2
\$

GRAND TOTAL PERSONAL PROPERTY

\$

ASSESSOR'S USE ONLY**OWNERSHIP TYPE (☒)**

- ☐
- Homeowner
-
- ☐
- Proprietorship
-
- ☐
- Partnership
-
- ☐
- Corporation
-
- ☐
- Other:

DECLARATION BY ASSESSEE**Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.***I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2026.*

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT

DATE

NAME OF ASSESSEE OR AUTHORIZED AGENT (typed or printed)

TITLE

NAME OF LEGAL ENTITY (other than DBA) (typed or printed)

FEDERAL EMPLOYER ID
NUMBER

PREPARER'S NAME AND ADDRESS (typed or printed)

TELEPHONE NUMBER
()

TITLE

THIS STATEMENT SUBJECT TO AUDIT**INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH THE STATE BOARD OF EQUALIZATION**

SCHEDULE A – COST DETAIL: FURNITURE & EQUIPMENT**Table to itemize belongings**

Section 1(a) of article XIII of the California Constitution provides that all property is taxable unless otherwise exempted. Therefore, all home furnishings that are used in a short-term rental property – including dishware, sofas, mattresses, and bedding – are subject to personal property taxes.

One by one, please list EACH ITEM per room contained in the short-term rental property and estimate cost and year that items were acquired.

Year acquired	Bedroom #1 <i>furniture & belongings</i>	Original cost	Year acquired	Living area <i>furniture & belongings</i>	Original cost	Year acquired	Kitchen appliances (Do not include built-in appliances)	Original cost
	Mattress			Sofa			Dishwasher	
	Box Spring			Chairs			Refrigerator	
	Bedframe/headboard			Rug			Stove	
	Pillows and bedding			TV			Microwave	
	Duvet cover/blanket			Table			Toaster	
	Bureau/chest of drawers			Storage chest of drawers			Coffee maker	
	Nightstand/bedside table			Table lamp			Blender	
	Rug			Floor lamp			Ice maker	
	Mirror			Mirror			Other	
	Table lamp			Artwork: painting/picture				
	Floor lamp			Clocks				
	Artwork: painting/picture			Internet modem/router				
	TV			Gaming console(s)/DVD				
	Other			Wi-Fi/networking devices				
				Other				
1.	Total		4.	Total		7.	Total	
Year acquired	Bedroom #2 <i>furniture & belongings</i>	Original cost	Year acquired	Dining & Kitchen <i>furniture & belongings</i>	Original cost	Year acquired	Other equipment	Original cost
	Mattress			Dishware			Clothes washer	
	Box Spring			Flatware			Clothes dryer	
	Bedframe/headboard			Pots and pans			Vacuum cleaner	
	Pillows and bedding			Knives/cooking utensils			Computer(s)	
	Duvet cover/blanket			Table			Bike(s)	
	Bureau/chest of drawers			Chairs			Sports equipment	
	Nightstand/bedside table			Rug			Portable BBQs	
	Rug			Table lamp			Security system(s)	
	Mirror			Floor lamp			Outdoor playground	
	Table lamp			Mirror			Patio furniture	
	Floor lamp			Artwork: painting/picture			Gazebo	
	Artwork: painting/picture			Clocks			Portable hot tub	
	TV			Telephones			Pool equipment	
	Other			Other			Electric vehicle charger(s)	
							Portable heater(s)/air conditioner(s)	
							Rollaway beds	
							Other	
2.	Total		5.	Total		8.	Total	
Year acquired	Bedroom #3 <i>furniture & belongings</i>	Original cost	Year acquired	Bathroom <i>furniture & belongings</i>	Original cost	Add up TOTAL COSTS for FURNITURE & BELONGINGS as listed in both the left and center columns and carry forward the total sum to the front page, line 5. Add up TOTAL COSTS for APPLIANCES as listed in the upper right column and carry forward the total sum to the front page, line 6. Add up TOTAL COSTS for EQUIPMENT as listed in the mid right column and carry forward the total sum to the front page, line 7. Please attach additional schedules if there are more bedrooms or other rooms not indicated.		
	Mattress			Bath towels				
	Box Spring			Hand towels				
	Bedframe/headboard			Bath mat(s) and rug(s)				
	Pillows and bedding			Blow dryer				
	Duvet cover/blanket			Other				
	Bureau/chest of drawers							
	Nightstand/bedside table							
	Rug							
	Mirror							
	Table lamp							
	Floor lamp							
	Artwork: painting/picture							
	TV							
	Other							
3.	Total		6.	Total				



OFFICIAL REQUEST

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions. The **attachments** must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-STR.

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.
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INSTRUCTIONS

(complete the statement as follows)

NAME. If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner. **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

Part I: GENERAL INFORMATION

LOCATION OF RECORDS — Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

LOCATION OF THE PROPERTY. Enter the complete street address. Forms for additional rental locations will be furnished upon request.

Part II: DECLARATION OF PROPERTY BELONGING TO OTHERS

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address along with a description of the leased property. If it is leased furniture or appliances, your agreement may indicate whether the lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. **LEASED PROPERTY.** Report the name and address of owner and a description of the leased property; do not include in Schedule A (see No. 3, below).
2. **LEASE-PURCHASE OPTION PROPERTY.** Report here all furniture and appliances acquired on lease-purchase option on which the **final payment remains to be made**. Report the name and address of owner and a description of the leased property. **If final payment has been made**, report full cost in Schedule A (see No. 3, below).
3. **CAPITALIZED LEASED PROPERTY.** Report here all leased furniture and appliances that have been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Report the name and address of owner and a description of the leased property. **Do not** include in Schedule A unless final payment has been made.

Report conditional sales contracts that are not leases on Schedule A.



Part III: DECLARATION OF PERSONAL PROPERTY BELONGING TO YOU

Report full cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value.

LINE 4. SUPPLIES. Report supplies on hand, such as stationery and office supplies, utensils and dishware, cleaning supplies, napkins and paper towels, etc., at their current replacement costs.

LINE 5. FURNITURE AND BELONGINGS, APPLIANCES, AND OTHER EQUIPMENT. Enter sum of total costs from Schedule A for furniture and belongings, lines 1-6. (*see instructions for Schedule A: furniture and belongings*).

LINE 6. KITCHEN APPLIANCES. Enter sum of total costs from Schedule A for kitchen appliances, line 7. (*see instructions for Schedule A: kitchen appliances*).

LINE 7. OTHER EQUIPMENT. Enter sum of total costs from Schedule A for other equipment, line 8. Describe and report the cost of tangible property not reported elsewhere on this form.

SCHEDULE A — COST DETAIL: FURNITURE AND EQUIPMENT

Do not include property already reported in Part II.

Enter in the appropriate column the cost of your furniture and belongings, appliances, and other equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART II). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the furniture, appliances, or equipment. Exclude the cost of furniture, kitchen appliances, and equipment actually removed from the site. The cost of furniture, kitchen appliances, and equipment retired but not removed from the site must be reported.

Furniture and Belongings include, but are not limited to: Mattresses, Box Springs, Bedframes/Headboards, Pillows and Bedding, Duvet Covers/Blankets, Bureaus/Chest of Drawers/Dressers, Nightstands/Bedside Tables, Rugs, Mirrors, Table Lamps, Floor Lamps, Artwork (Paintings, Pictures, etc.), Televisions, Sofas/Couches, Tables, Chairs, Storage Chests, Clocks, Internet Modems, Routers, Gaming Consoles, DVDs and DVD Players, Networking Devices, Dishware, Flatware, Pots and Pans, Knives/Cooking Utensils, Telephones, Bath Towels, Hand Towels, Bath Mat(s)/Rug(s), Blow Dryers, and any other similar furniture and belongings not reported elsewhere on this form and located and used in the subject short-term rental property. **Do not** include installed carpeting or drapes as furniture; such items are considered part of the building.

Kitchen Appliances include, but are not limited to: Dishwashers, Refrigerators, Stoves, Ovens, Microwaves, Toasters, Coffee Makers, Blenders, Ice Makers, Waffle Makers, and any other similar kitchen appliances that are not built-in and located and used in the subject short-term rental property. **Do not** include built-in appliances.

Other Equipment includes, but is not limited to: Clothes Washers and Dryers, Vacuum Cleaners, Computers, Bicycles, Sports Equipment, Portable Barbecues, Security Systems, Outdoor Playgrounds, Patio Furniture, Gazebos, Portable Hot Tubs, Pool Equipment, Electric Vehicle (EV) Chargers, Portable Heaters, Portable Air Conditioners, Rollaway Beds, and any other similar equipment not reported elsewhere on this form and located and used in the subject short-term rental property.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

To report more acquisitions, you **must** attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions along with other reported costs.



DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)**, the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

**THIS IS A
SAMPLE!
DO NOT
USE!**

