

**SHORT TERM RENTAL PROPERTY STATEMENT FOR 2025**

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2025)



**PAUL DICTOS, CPA  
FRESNO COUNTY ASSESSOR-RECORDER**

P. O. Box 1146  
Fresno, CA 93715  
(559) 600-3534  
<https://assessor.fresnocountyca.gov/>

**FILE RETURN BY APRIL 1, 2025**

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.

<b>PART 1: GENERAL INFORMATION</b>				2. LOCATION OF THE PROPERTY ( <i>street, city</i> )
Local Telephone Number (      )		Fax Number (      )		
Email Address				
Enter location of general ledger and all related accounting records ( <i>include zip code</i> ):				When did you start business at this location? DATE:
STREET	CITY	STATE	ZIP	

<b>PART 2: LEASED PROPERTY</b>	<b>ASSESSOR'S USE ONLY</b>
3. Do you own the personal property (i.e., household furniture and personal effects) located at your short term rental property location? Yes <input type="checkbox"/> No <input type="checkbox"/>	
If NO, list below NAME AND ADDRESS OF OWNER AND DESCRIPTION OF SUCH PROPERTY	

<b>PART 3: DECLARATION OF PERSONAL PROPERTY BELONGING TO YOU</b> (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 \$
<b>GRAND TOTAL PERSONAL PROPERTY</b>	<b>\$</b>

OWNERSHIP TYPE (  )

- Homeowner
- Proprietorship
- Partnership
- Corporation
- Other:

\_\_\_\_\_

DECLARATION BY ASSESSEE		
<b>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</b>		
<i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete 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, 2025.</i>		
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT ( <i>typed or printed</i> )		TITLE
NAME OF LEGAL ENTITY ( <i>other than DBA</i> ) ( <i>typed or printed</i> )		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS ( <i>typed or printed</i> )	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	<b>Bedroom #1</b> <i>furniture &amp; belongings</i>	Original cost
	Mattress	
	Box Spring	
	Bedframe/headboard	
	Pillows and bedding	
	Duvet cover/blanket	
	Bureau/chest of drawers	
	Nightstand/bedside table	
	Rug	
	Mirror	
	Table lamp	
	Floor lamp	
	Artwork: painting/picture	
	TV	
	Other	
1.	Total	
Year acquired	<b>Bedroom #2</b> <i>furniture &amp; belongings</i>	Original cost
	Mattress	
	Box Spring	
	Bedframe/headboard	
	Pillows and bedding	
	Duvet cover/blanket	
	Bureau/chest of drawers	
	Nightstand/bedside table	
	Rug	
	Mirror	
	Table lamp	
	Floor lamp	
	Artwork: painting/picture	
	TV	
	Other	
2.	Total	
Year acquired	<b>Bedroom #3</b> <i>furniture &amp; belongings</i>	Original cost
	Mattress	
	Box Spring	
	Bedframe/headboard	
	Pillows and bedding	
	Duvet cover/blanket	
	Bureau/chest of drawers	
	Nightstand/bedside table	
	Rug	
	Mirror	
	Table lamp	
	Floor lamp	
	Artwork: painting/picture	
	TV	
	Other	
3.	Total	

Year acquired	<b>Living area</b> <i>furniture &amp; belongings</i>	Original cost
	Sofa	
	Chairs	
	Rug	
	TV	
	Table	
	Storage chest of drawers	
	Table lamp	
	Floor lamp	
	Mirror	
	Artwork: painting/picture	
	Clocks	
	Internet modem/router	
	Gaming console(s)/DVD	
	Wi-Fi/networking devices	
	Other	
4.	Total	
Year acquired	<b>Dining &amp; Kitchen</b> <i>furniture &amp; belongings</i>	Original cost
	Dishware	
	Flatware	
	Pots and pans	
	Knives/cooking utensils	
	Table	
	Chairs	
	Rug	
	Table lamp	
	Floor lamp	
	Mirror	
	Artwork: painting/picture	
	Clocks	
	Telephones	
	Other	
5.	Total	
Year acquired	<b>Bathroom</b> <i>furniture &amp; belongings</i>	Original cost
	Bath towels	
	Hand towels	
	Bath mat(s) and rug(s)	
	Blow dryer	
	Other	
6.	Total	

Year acquired	<b>Kitchen appliances</b> (Do not include built-in appliances)	Original cost
	Dishwasher	
	Refrigerator	
	Stove	
	Microwave	
	Toaster	
	Coffee maker	
	Blender	
	Ice maker	
	Other	
7.	Total	
Year acquired	<b>Other equipment</b>	Original cost
	Clothes washer	
	Clothes dryer	
	Vacuum cleaner	
	Computer(s)	
	Bike(s)	
	Sports equipment	
	Portable BBQs	
	Security system(s)	
	Outdoor playground	
	Patio furniture	
	Gazebo	
	Portable hot tub	
	Pool equipment	
	Electric vehicle charger(s)	
	Portable heater(s)/air conditioner(s)	
	Rollaway beds	
	Other	
8.	Total	

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.**



# 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.

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

## 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: LEASED PROPERTY

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased furniture or appliances, read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. **LEASED EQUIPMENT.** Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedule A (*see No. 3, below*).
2. **LEASE-PURCHASE OPTION EQUIPMENT.** Report here all furniture and appliances acquired on lease-purchase option on which the **final payment remains to be made**. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedule A (*see No. 3, below*).
3. **CAPITALIZED LEASED EQUIPMENT.** 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. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). **Do not** include in Schedule A unless final payment has been made.



BOE-571-STR (P4) REV. 01 (05-24)

**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.



BOE-571-STR (P5) REV. 01 (05-24)

### 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.

