



**MERCED COUNTY**  
**MATT H. MAY, ASSESSOR**  
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MERCED, CA 95340  
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**BUSINESS PROPERTY  
STATEMENT FOR 2022**

*(Declaration of costs and other related  
property information as of 12:01 A.M.,  
January 1, 2022*

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

NAME AND MAILING ADDRESS  
*(Make necessary corrections to the printed name and mailing address)*

FILE RETURN BY APRIL 1, 2022

LOCATION OF THE BUSINESS PROPERTY  
STREET  
CITY

*(File a separate statement for each location.)*

**PART I: GENERAL INFORMATION**

COMPLETE (a) THRU (g)

- a. Enter type of business: \_\_\_\_\_
- b. Enter local telephone no. \_\_\_\_\_ FAX no. \_\_\_\_\_  
Email Address \_\_\_\_\_
- c. Do you own the land at this business location?  Yes  No  
If yes, is the name on your deed recorded as shown on this statement?  Yes  No
- d. When did you start business at this location? DATE: \_\_\_\_\_
- e. Enter location of general ledger and all related accounting records *(include zip code)*:  
\_\_\_\_\_

- f. Enter name and telephone number of authorized person to contact at location of accounting records: \_\_\_\_\_
- g. During the period of January 1, 2021, through December 31, 2021:
  - (1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity?  Yes  No
  - (2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition?  Yes  No
  - (3) If YES to both questions (1) and (2), filer must submit form *BOE-100-B, Statement of Change in Control and Ownership of Legal Entities*, to the State Board of Equalization. See instructions for filing requirements.

**PART II: DECLARATION OF PROPERTY BELONGING TO YOU**  
*(attach schedule for any adjustment to cost)*

**COST**  
*(omit cents  
(see instructions)*

**ASSESSOR'S USE ONLY**

1. Supplies		
2. Equipment <i>(From Schedule A, line 34A)</i>		
3. Equipment out on lease, rent, or conditional sale to others <i>(Attach Schedule)</i>		
4. Structure and fixture items <i>(From Schedule A, line 34B)</i>		
5. Construction In Progress <i>(Attach Schedule)</i>		
6.		
7.		

**PART III: DECLARATION OF PROPERTY BELONGING TO OTHERS - IF NONE WRITE "NONE"**

(SPECIFY TYPE BY CODE NUMBER)

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

- 1. Leased equipment
- 2. Lease-purchase option equipment
- 3. Capitalized leased equipment
- 4. Vending equipment
- 5. Other businesses
- 6. Government-owned property

Tax Obligation: A. Lessor B. Lessee

	Year of Acq.	Year of Mfg.	Description and Lease or Identification No.	Cost to Purchase New	Annual Rent
8. Lessor's name Mailing address					
9. Lessor's name Mailing address					

**DECLARATION BY ASSESSEE**

OWNERSHIP TYPE (  )

- Proprietorship
- Partnership
- Corporation
- Other \_\_\_\_\_

**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, 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, 2022.*

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 NO.

PREPARER'S NAME AND ADDRESS *(typed or printed)*

TELEPHONE NO.  
( )

TITLE

\* Agent: See page 6 for Declaration by Assessee instructions.

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**



**SCHEDULE A — COST DETAIL: EQUIPMENT** (Do not include property reported in Part III.)

Include expensed equipment and fully depreciated items. Include sales or use tax, freight and installation costs. Attach schedules as needed. "Prior"— Report detail by year(s) of acquisition on a schedule.

LINE NO	Calendar Year of Acq.	1 MACHINERY AND EQUIPMENT		2 OFFICE FURNITURE AND EQUIPMENT		3 STRUCTURE ITEMS ONLY (see instructions)		4 FIXTURE ITEMS ONLY (see instructions)		Calendar Year of Acq.	5a. PERSONAL COMPUTERS		
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	
10	2021									2021			
11	2020									2020			
12	2019									2019			
13	2018									2018			
14	2017									2017			
15	2016									2016			
16	2015									2015			
17	2014									2014			
18	2013									2013			
19	2012									Prior			
20	2011									Total			
21	2010									5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES			
22	2009										COST	ASSESSOR'S USE ONLY	
23	2008												
24	2007									2021			
25	2006									2020			
26	2005									2019			
27	2004									2018			
28	2003									2017			
29	2002									2016			
30	2001									2015			
31	2000									2014			
32	Prior									2013			
33	Total									Prior			
34A	ADD TOTALS ON LINE 33, COLS. 1 & 2 AND LINES 20 AND 34C OF COL. 5. ENTER HERE AND ON PART II, LINE 2				34B	ADD TOTALS ON LINE 33, COLS. 3 & 4. ENTER HERE AND ON PART II, LINE 4				34C	Total		

THIS IS A  
SAMPLE!  
DO NOT  
USE!

If you had any additions or disposals of equipment reported in Column 3, Structure Items, during the period January 1, 2021 through December 31, 2021, attach a schedule showing the month and year and description of each addition and disposal. A form for this purpose, BOE-571-D, *Supplemental Schedule for Reporting Monthly Acquisitions and Disposals*, is available from the Assessor's Office.

**ASSESSOR'S USE ONLY**

CLASSIFICATION	COL.	FIXTURES FULL VALUE	PERSONAL PROPERTY RCLND	ADJUSTMENTS	PERSONAL PROPERTY FULL VALUE
Machinery & equipment	1				
Office furniture & equipment	2				
Structures	3				
Fixtures	4				
Personal Computers	5a				
LAN and Mainframe	5b				
Attached schedules					
TOTALS					

THIS STATEMENT SUBJECT TO AUDIT



**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 cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION" 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-S.

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 AND MAILING ADDRESS**

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. **LEGAL ENTITIES: 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.

**LOCATION OF THE PROPERTY.** Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment or equipment leased or rented to others, when any such properties are situated at many locations within this county.

**Part I: GENERAL INFORMATION**  
[complete items (a) through (g)]

**OWNERSHIP OF LAND — (c).** Check either the YES or the NO box to indicate whether you own the land at the LOCATION OF THE PROPERTY shown on this statement. If YES is checked, verify the official RECORDED NAME on your DEED. If it agrees with the name shown on this statement, check the second YES box. If it does not agree, check the second NO box.

**LOCATION OF RECORDS — (e and f).** 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.

**PROPERTY TRANSFER — (g).**

**Real Property** – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.

**Controlling Interest** – When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

**Forms, Filing Requirements & Penalty Information** – Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov) to obtain form BOE-100-B, applicable filing requirements, and penalty information.

**Part II: DECLARATION OF PROPERTY BELONGING TO YOU**

Report book 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. Include finance charges, where applicable, for self-constructed equipment. **Do not** include finance charges for purchased equipment.



**LINE 1. SUPPLIES.** Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

**LINE 2. EQUIPMENT.** Enter total from Schedule A, line 34A (see instructions for Schedule A, Columns 1 & 2).

**LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS.** Report cost on line 3 and attach schedules showing the following (equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported). Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

**Equipment out on lease, rent, or conditional sale.** (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the *Lessors' Exemption Claim* is filed by February 15. Obtain BOE-263, *Lessors' Exemption Claim*, from the Assessor. **Also include equipment on your premises held for lease or rent which you have used or intend to use.** Report your cost and your selling price by year of acquisition.

**LINE 4. STRUCTURE AND FIXTURE ITEMS.** Enter total from Schedule A, line 34B (see instructions for Schedule A, Columns 3 & 4).

**LINE 5. CONSTRUCTION IN PROGRESS.** If you have unallocated costs of construction-in-progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on Part II, line 5.

**LINES 6-7.** Describe and report the cost of tangible property not reported elsewhere on this form.

**Part III: 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. If it is leased equipment, 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 equipment 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 equipment that has 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 a Schedule A unless final payment has been made.
4. **VENDING EQUIPMENT.** Report the model and description of the equipment; **do not** include in Schedule A.
5. **OTHER BUSINESSES.** Report other businesses on your premises.
6. **GOVERNMENT-OWNED PROPERTY.** If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

**SCHEDULE A — COST DETAIL: EQUIPMENT — COLUMNS 1, 2, & 5**

Do not include property already reported in Part III.

**LINES 10-32 OF COLUMNS 1 & 2, AND LINES 10-19 AND 24-33 OF COLUMN 5.**

Enter in the appropriate column the cost of your 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 III). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10,





**Additions** — Provide a detailed description and show the cost of each Structure Item addition made between January 1, 2021 and December 31, 2021. Enter the month and year of completion. Additions include new facilities, additions to existing facilities, and renovations or alterations of existing facilities that increase their usefulness or convert them to an alternate use. Items not considered additions include normal maintenance and repair, painting, replacement of roof coverings, etc. **Do not** include items reported as construction-in-progress on line 5.

**Disposals** — Describe in detail and show the original year acquired and the acquisition cost of each Structure Item disposal made between January 1 and December 31. Enter the month and year the property was retired. Disposals include only facilities or portions of facilities physically removed from the site. Items removed and replaced under normal maintenance and repair, such as replaced roof coverings, do not qualify as disposals unless their replacement is reported as an addition.

**LINE 34B, ADD SUM OF TOTALS IN LINE 33, COLUMNS 3 & 4.** Enter in the box and on Part II, line 4.

**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.

**SAMPLE!**  
**DO NOT USE!**

