

INSTRUCTIONS REGARDING THE LISTING OF PERSONAL PROPERTY

WHO MUST FILE - BURDEN ON TAXPAYER TO LIST (WAC 458-12-060) Every person, firm or corporation regardless of residency who owns or controls personal property not specifically exempted by law located in this state as of 12 noon on the first day of January shall be required to annually submit a personal property listing and statement. Such listing and statement shall be due regardless of whether or not the assessor has provided notice of such listing to the individual taxpayer.

INSTRUCTION: PLEASE UPDATE THIS LISTING - Cross out those items you did not own and add all items in your possession on January 1st. Be sure to follow all instructions below.

If you no longer own this property, return this form with details.

Be sure your name and mailing address (with zip code) are correct.

After it has been assessed, it is unlawful to remove any personal property from the county, or to sell any personal property until all taxes have been paid. Any person violating this provision shall be guilty of a misdemeanor. RCW 84.56.120

To avoid penalties, return no later than April 30th, - NO EXTENSION ALLOWED.

PENALTY FOR FAILURE OR REFUSAL TO LIST (R.C.W. 84.40.130) If any person or corporation shall fail or refuse to deliver to the assessor on or before April 30th of the assessment year, a signed personal property listing, unless due to reasonable cause, there shall be added to the amount of tax, five percent (5%) per month or fraction thereof, not to exceed twenty-five percent (25%) of the total tax.

\$15,000 HEAD OF FAMILY EXEMPTION (R.C.W. 84.36.120) Every qualified head of family is entitled to a \$15,000.00 deduction from the actual gross value of all his taxable personal property. "Head of Family" shall be construed to include a surviving spouse not remarried, any person receiving an old age pension under the laws of this state and any citizen over the age of sixty-five years, who has resided in the State of Washington continuously for 10 years. R.C.W. 84.36.110 & 120.

COMPUTER EQUIPMENT: Software and hardware need to be listed separately with year of acquisition and cost. Your listing should clarify type of software as either custom or canned. RCW 84.36.600 & 84.40.037

COMMERCIAL: List all office equipment, fixtures, number of video tapes, movable machinery and equipment by year of acquisition and actual cost regardless of age, including trade-in, freight and installation, and excluding sales tax.

LEASED EQUIPMENT: Lessee ...
List all leased equipment including beginning date of lease, listed selling price (including freight and installation), name and address of lessor. Leased equipment is assessed to the lessor. It will appear on the lessee's listing for information only as indicated by a schedule number 99.

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Exemption of Farm Machinery and Equipment. RCW 84.36.630 exempts farming machinery and equipment from the state property tax. The law declares that all machinery and equipment owned by a farmer that is personal property is exempt from property taxes levied for any state purpose if it is used exclusively in growing and producing agricultural products during the calendar year for which the claim for exemption is made.

"Farmer" means any person engaged in the business of growing or producing, upon the person's own lands or upon the lands in which the person has a present right of possession, any agricultural product to be sold commercially. "Farmer" does not include a person using such products as ingredients in a manufacturing process, or a person growing or producing such products for the person's own consumption. "Farmer" does not include a person selling any animal or substance obtained therefrom in connection with the person's business of operating a stockyard or a slaughter or packing house. "Farmer" does not include any person in respect to the business or taking, cultivating, or raising timber.

The following equipment, listed on the face of this form, does not qualify for the Farm Machinery & Equipment Exemption: (Attach a separate listing, if required.) (Equipment not qualifying includes; (1) equipment used to produce products used as ingredients of a manufacturing process, (2) equipment used in growing, raising, or producing agricultural products for a person's own consumption, (3) equipment used in the selling of animals from stockyards, slaughter houses, and packing houses, and (4) equipment used in cultivating or raising timber.)
