

TANGIBLE PERSONAL PROPERTY LISTING

In Possession or Control on January 1, 2019

DUE BY: April 30th

SAN JUAN COUNTY ASSESSOR
[REDACTED]
PO BOX 1519
FRIDAY HARBOR, WA 98250
(360) 378-2172

IT IS UNLAWFUL TO SELL PERSONAL PROPERTY LISTED WITHOUT
PAYING TAX IN ADVANCE

Please read Reverse for Instructions

**Required Information*

*Account (if known): _____

Tax Area Number: _____

*Phone: _____

Fax: _____

E-mail: _____

Doing business as: _____

Month/Year business or farm began
operating in this county: ____ / ____

UBI Number: _____

SIC or NAICS Code: _____

In Bankruptcy? Yes No

Person to Contact Concerning this Report:
(If different than shown above.)

*Name: _____

Title: _____

Address: _____

City: _____

State _____ Zip: _____

*Phone: _____ Fax: _____

*E-Mail: _____

*Name of Person Submitting Report: _____

Check the boxes to verify if:

1) Person Submitting the Report is authorized
to do so Yes No

2) Person submitting this report verifies
information is true and correct Yes No

Location/Address of property: _____

Describe type of business: _____

Real Property Parcel # (if known): _____ Sub Type (Assr. Use Only): _____

If the business is farming, describe type above and complete an "Application for Exemption of Farm Machinery & Equipment" form. Please contact our office to request this form if you did not receive one.

Head of Family Exemption Qualification

Check the applicable boxes below.

• Is the owner/user of the property a Sole Proprietor or the only beneficiary of a Trust? _____ Yes No

If "YES" please answer the questions below.



• Does the owner/user of the property reside with other family members? _____ Yes No

• Does the owner/user of the property receive an old age pension under the laws of WA state? _____ Yes No

• Is the owner/user of the property a surviving spouse or surviving domestic partner, who has neither remarried nor entered into a subsequent domestic partnership? _____ Yes No

• Owner/user may receive only one Head of Family Exemption (HOF) on Personal Property parcel/account in Washington State. If you qualify for the HOF exemption do you want this to be the account where the exemption is applied? _____ Yes No

• Is the owner/user of the property a US Citizen, over the age 65, who has lived in the state for at least 10 years? _____ Yes No

INSTRUCTIONS REGARDING THE LISTING OF PERSONAL PROPERTY

By state law, all businesses in San Juan County are required to submit a personal property listing to the Assessor's Office.

The following pages delineates the personal property that was reported and assessed last year. Each business is required to update the listing and return the listing to the Assessor's Office by April 30th to avoid a penalty for late filing.

INSTRUCTIONS: On Page 3 and subsequent pages, update the listing to reflect all items under your control on January 1st. Update the listing by:

- (1) crossing-out items not under your control on January 1st
- (2) adding items not on the list and under your control on January 1st

Please attach a copy of your depreciation schedule, if available.

If you no longer own this property, return this form with the date of business closure or sale date. If you sold the business, please include the new owner's contact information.

To avoid penalties, return the completed listing no later than April 30th.

SUPPLIES: List ANNUAL supply cost. The Assessor will use 1/12th the annual supply cost as the market value.

Business supplies mean (1) products or materials not held for sale and (2) materials that do not become an ingredient or component of an article being manufactured or provided for sale.

As a general "rule of thumb", items that purchasers should have paid sales or use tax are considered consumable supplies. (Examples: paper, toner, napkins, brochures, cleaning supplies, promotional materials, etc.)

COMMERCIAL: List all office equipment, fixtures, movable machinery and equipment by year of acquisition and original cost, excluding sales tax.

FARM EQUIPMENT: List all farming machinery and equipment by year of acquisition and original cost, excluding sales tax. Include office equipment used in farm accounting, irrigation equipment, and all other farm-dedicated tools. If co-owners, send list of partners with your listing.

LEASED EQUIPMENT: Report all equipment leased, rented, or on loan from others. Do not list leased vehicles licensed for use on public streets or highways.
Examples: copy machines, medical equipment, furniture, etc.
Both the lessor and the lessee are required to list equipment. Generally, the lessor (leasing company) is responsible for taxes associated with the property.

LEASEHOLD IMPROVEMENTS: Provide a detailed description of space improvements. List ALL improvement costs. Do not eliminate those improvements that are the property of the lessor (leasing company).
Examples of Space Improvements: counters, walk-in cooler, walls, wiring, plumbing
Examples of Not Space Improvements: shelves attached to the rented building, clocks attached to wall

PENALTY: The assessor may apply a delinquent penalty for late, incomplete, or listings not submitted. If the listing is received after the due date of April 30th, a penalty of 5% of the amount of tax due (not to exceed \$50 per calendar month) is applied to the account for each month the listing is late. The maximum penalty is 25% of the amount of tax due.

ACQUISITION COST: Acquisition Cost = The total original cost of each item including the freight cost, installation cost, and trade in allowance. (Sales tax may be excluded or deducted from cost.)

Please complete and return to:

SAN JUAN COUNTY ASSESSOR
350 COURT ST
PO BOX 1519
FRIDAY HARBOR, WA 98250

Account Number:

Leased Equipment								
Description of Asset(s) Include Name and Address of Lessor	Year Manu. / Built	Year Rented / Leased	Monthly Rent	Remaining Months of Lease on Jan. 1	Price Paid/ Contract Amount	Trade In Allowance	Sales Tax Paid	Total Original Cost Basis

Leasehold Improvements						
Description of Leasehold Improvement Note if lease requires removal at termination of lease	Year Installed or Built	Original Cost	Tenant Allowance	Sales Tax Paid	Total Original Cost Basis	

Canned Software		
Year Acquired / Purchased	Description	Acquisition Cost

Software older than 3 years is exempt and does not need to be reported.
 Canned Software is pre-packed software distributed by retail sources (e.g. Microsoft Word or Intuit QuickBooks)
 Custom Software is software developed or adapted for the specific needs of your company. It is normally specific to the user and not available through retail outlets

Account Number:

Custom Software		
Year Acquired / Purchased	Description	Acquisition Cost

Software older than 3 years is exempt and does not need to be reported.
Custom Software is software developed or adapted for the specific needs of your company. It is normally specific to the user and not available through retail outlets

Embedded Software is 100% taxable. Embedded Software is software that typically comes loaded on the computer or can be loaded from other media. It becomes part of the machine or product and is typically stored on an internal memory device. Often, it is invisible to the user. (e.g. software on hand held electronic calculators or video games and the BIOS software on all microprocessors)

If you have purchased additional fixtures or equipment, make additions on this sheet, using additional sheets if necessary. Please review/edit all assets to be sure they are listed correctly and mark through items you no longer have.