

TANGIBLE PERSONAL PROPERTY LISTING

In Possession or Control on January 1, 2021

DUE BY: April 30th

SAN JUAN COUNTY ASSESSOR
350 COURT ST
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 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, 2021**. Update the listing by:

- (1) crossing-out items not under your control on January 1st, 2021, and
- (2) adding items not on the list and under your control on January 1st, 2021.

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, 2021. The listing may be submitted by e-mail at personalproperty@sanjuanco.com, regular mail to PO Box 1519, Friday Harbor, WA 98250 or hand-delivery.

SUPPLIES: Business supplies means (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 machinery and equipment by year of acquisition and actual cost, including trade-in and excluding sales tax. Include office equipment used in farm accounting, irrigation equipment, and all other tools. If co-owners, send list of partners with your listing.

LEASED EQUIPMENT: In the section entitled "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. Both the lessor and the lessee are required to list equipment. Generally, the lessor (leasing company) is responsible for taxes associated with the property.

Examples: copy machines, medical equipment, furniture, etc.

LEASEHOLD IMPROVEMENTS: Leasehold improvements are alterations, improvements, or additions made to leased property by the tenant. The most common leasehold improvements are the alterations made to leased office or retail space or restaurant where the tenant completes all or part of the interior of a building.

PENALTY: The Assessor may apply a delinquent penalty for late, incomplete, or listings not submitted. The amount of the penalty is 5% of the 2022 tax amount, not to exceed \$50 per calendar day if the delinquency is for less than 1 month. If the delinquency is for more than 1 month, the penalty is an additional 5% for each additional month or fraction of a month that the listing is delinquent. The maximum penalty is 25% of the 2022 tax amount due. The penalty is payable in 2022.

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:

Videos/Games:
(Please indicate count under type
of video and year acquired)

Year Acquired	DVD	Blu Ray DVD	Games (Xbox, Wii, etc.)	Videos

Supplies Not Held for Sale:
(e.g. Office, Cleaning, and Shop Supplies)

\$ _____

Period Supplies Cover (e.g. 1 Week, 2 Weeks, 1 Month)

If you store Fuel/Propane:

Average Fuel amount kept
on hand not for resale: # of Gallons: _____

Avg Price/Gallon: \$ _____

Average Propane amount: # of Gallons: _____

Avg Price/Gallon: \$ _____

Value of Tools not listed below: \$ _____

Cost of Spare Parts not listed below: \$ _____

*For Assessor Use Only							
Segment ID	*Asset ID	Sub Segment ID	*Asset Type	Item Description	Acq. Year	Acquisition Cost	Est Mkt Val
				Total:			

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.