

TANGIBLE PERSONAL PROPERTY LISTING

In Possession or Control on January 1, 2020

DUE BY: April 30th



Cowlitz County Assessor
207 N. 4th Ave. Room 203
Kelso, WA 98626
(360) 577-3010 FAX: (360) 442-7080

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

Legal Description:

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

In Washington State, both real and business personal property are assessed for tax purposes. State law requires every business to report personal property each year to the county assessor for assessment purposes (RCW 84.40.185).

**Instructions:** If you filed an asset listing last year, please update the asset list enclosed. Indicate assets that have been sold, traded-in, or are no longer in your possession. Write in assets not already reported, including all current year additions. If you are filing for the first time, list all of your assets on page 3 or on a separate attachment. In addition to completing the form, please submit your Federal Depreciation Schedule, when available.

**Electronic filing:** We encourage you to file your listing electronically. An electronic version of this form is available at [www.co.cowlitz.wa.us/assessor](http://www.co.cowlitz.wa.us/assessor). The listing can be submitted by email, using an Excel or PDF attachment, to [personalpropertyfiling@co.cowlitz.wa.us](mailto:personalpropertyfiling@co.cowlitz.wa.us). If you have any questions or concerns regarding the listing form, the Business Personal Property appraiser is available by phone 360-577-3010, ext. 0-6910.

**Business change:** If your business has changed its tax filing status, moved, sold or closed please contact our office at your earliest convenience. Businesses that have sold or closed after January 1<sup>st</sup> of the assessment year are responsible for the full years advanced taxes and must be reported at the time of the change. It is the taxpayer's responsibility to contact the Cowlitz County Assessor's and Treasurer's offices to report the change in business status.

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

**SUPPLIES:** Non-inventory supplies are those items consumed by the business during the year that are not held for sale. List the total amount that was spent on consumable supplies in this last year. Examples of consumable supplies include but are not limited to: office/shop/maintenance supplies, medical and dental supplies, fuel, retail packaging and merchandising materials (shopping bags, etc.). Do not include inventory held strictly for resale.

**COMMERCIAL:** List all office equipment, fixtures, movable machinery and equipment by year of acquisition and actual cost, including trade-in and 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. An exemption or partial exemption may apply to some farm machinery and equipment.

**LEASED EQUIPMENT:** It is the responsibility of the owner of leased equipment to annually submit a listing. This list shall include personal property under lease purchase contracts, leases with option to buy, straight leases, and sale and lease back contracts. Include the name and address of each lessee, type of property, property value, listed selling price, date of acquisition or manufacture, beginning date of lease, and monthly payment. Examples are leasing a Konica copier or Pitney Bowes postage meter.

**LEASEHOLD IMPROVEMENTS:** Articles placed in or attached to rented buildings, by a tenant, to help carry out the business of the tenant and improvements reported and depreciated by the business are generally regarded as personal property. These assets are assessable and they should be listed in the Leasehold Improvements section.

**PENALTY:** State law sets the listing's due date at April 30, and it sets the late penalty at 5% per month, up to a maximum of 25%. If the form is not received, our office will estimate the value of the property based on the best information possible.

**ACQUISITION COST:** List all assets using the original year and 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:

**Cowlitz County Assessor  
207 N. 4th Ave. Room 203  
Kelso, WA 98626**

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 if applicable	Asset ID if applicable	Sub Segment ID if applicable	*Asset Type	Item Description	Acq. Year	Acquisition Cost	*Est Mkt Val
Example:	12345			Desk	2018	\$100	
	12346			Chair	2018	\$25	
	12347			Computer	2018	\$400	

**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

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 or include your own list. Please review/edit all assets to be sure they are listed correctly and mark through items you no longer have.