

TANGIBLE PERSONAL PROPERTY LISTING

In Possession or Control on January 1, 2026

DUE BY: April 30th



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

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

Business Name & Mailing Address

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
2) Person submitting this report verifies information is true and correct

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?
Does the owner/user of the property reside with other family members?
Does the owner/user of the property receive an old age pension under the laws of WA state?
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?
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?
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?

INSTRUCTIONS REGARDING THE LISTING OF PERSONAL PROPERTY

Laws of the State of Washington require that the Assessor list and assess all personal property subject to taxation each year . This list refers to the valuation on January 1st of the assessment year. The laws further provide every person or business shall complete and deliver to the Assessor a statement of all personal property in their possession or under their control .

INSTRUCTIONS: PLEASE UPDATE THE ATTACHED LISTING - Cross out those items you did not own and add all items in your possession on January 1st. Please be sure to follow all instructions below. Return all pages of the completed listing form to *personalpropertyfiling@cowlitzwa.gov* or mail to the address listed below.

ALSO - PLEASE ATTACH A COPY OF YOUR DEPRECIATION SCHEDULE- IF AVAILABLE.

If you no longer own this property, return this form with details.
Be sure your name and mailing address (with zip code) are correct.
To avoid penalties, return no later than April 30th.

SUPPLIES: List supplies not held for sale on hand Jan 1. Supplies, as differentiated from inventory, are items used by a business which do not become an ingredient or component of an article being manufactured or provided for sale. (RCW 84.36.005)

COMMERCIAL: List all office equipment, fixtures, movable machinery and equipment by year of acquisition and actual cost, including trade in and excluding sales tax. Real property Industrial Machinery and Equipment should include 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: 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 (leased equipment is to be valued at the amount for which the equipment would transfer to a like business), listed selling price, date of acquisition or manufacture, beginning date of lease, and monthly payment. The assessment will be levied against the lessor, but in most cases, a separate assessment will be made for each lessee appearing on the lease list.

LEASEHOLD IMPROVEMENTS: Articles placed in or attached to rented buildings by a tenant to help carry out the trade or business of the tenant are generally regarded as trade fixtures. For example, a tenant's shelves used to display merchandise are trade fixtures and retain the character of personal property, as opposed to all other fixtures that were but are no longer personal property when they are attached to and become part of the real estate.

PENALTY: The assessor may apply penalties for late, incomplete, or reports not submitted. If received after the due date of April 30, a penalty of an additional 5% per month, to a maximum of 25% of the tax due, not to exceed \$50 per day for the first month may apply.

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:

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

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.