

TANGIBLE PERSONAL PROPERTY LISTING

In Possession or Control on January 1, 2020

DUE BY: April 30th

Mail Form to: 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 Instruction

*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: N/A

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 (NOTE: Must be a resident of Washington State to receive this exemption) 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, 2020**. Update the listing by:

- (1) crossing-out items not under your control on January 1st, 2020, and
- (2) adding items not on the list and under your control on January 1st, 2020.

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, 2020.

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: 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
These are 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. The amount of the penalty is 5% of the 2021 tax amount, not to exceed \$50 per calendar day if the delinquency is for less than 1 month. If the delinquency is 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 2021 tax amount due. The penalty is payable in 2021.

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

Please complete and return to:

SAN JUAN COUNTY ASSESSOR
~~550 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 |
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| 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 | |
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| Canned Software | | |
|------------------------------|-------------|---------------------|
| Year Acquired / Purchased | Description | Acquisition Cost |
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| | | |

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 |
| | | |
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| | | |

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.