

TANGIBLE PERSONAL PROPERTY LISTING

In Possession or Control on January 1, 2022

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

Legal Description:

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

*Name:
Title:
Address:
City:
State Zip:
*Phone: Fax:
*E-Mail:

X *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 (Must be a resident of the Washington state.)

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

By state law, all businesses in San Juan County are required to file a personal property listing with 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, 2022.**

Update the listing by:

- (1) crossing-out items not under your control on January 1st, 2022, and
- (2) adding items not on the list and under your control on January 1st, 2022.

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, 2022. 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: Taxable materials and supplies include office, shop, janitorial, brochures, fuel held in storage, spare parts, etc. Tax does not apply to items that are held for resale or that become a component of an article manufactured for sale.

(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 actual cost, including trade in and excluding sales tax.

FARM EQUIPMENT: List all machinery and equipment by year of acquisition and actual cost. Include office equipment used in farm accounting, irrigation equipment, and all other tools. Tax relief may apply to some farm machinery and equipment. Complete the "Application for Exemption of Farm Machinery and Equipment".

LEASED EQUIPMENT: Equipment that is leased under a lease-purchase contract is subject to personal property tax. Both the lessor and the lessee may be requested to list the equipment. The assessor will determine which party is liable for the tax.

LEASEHOLD IMPROVEMENTS: Personal property tax applies when the tenant retains ownership of the leasehold improvements, or is required to remove them at the end of the lease.

As a general rule, if improvements appear on the tenant's depreciation schedule, then the improvement is a leasehold improvement.

PENALTY: To avoid a penalty, the assessor must receive your listing form by April 30th. The penalty is 5% of the tax due per month, up to a maximum of 25%. If the assessor does not receive your form, the assessor will estimate the value of the property based on the best information available.

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
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.