

Course announcement: INTRODUCTION TO PERSONAL PROPERTY

IMPORTANT NOTICE Due to budget constraints **NO PRINTED MATERIALS WILL BE PROVIDED.** Electronic materials will be available for download prior to class, and outlets will be available to plug in student laptops.

Sponsor Washington State
Department of Revenue
Property Tax Division

When October 7 - 8, 2025
from 8:30am to 4:30pm

Location 6400 Linderson Way SE
Tumwater WA

Presenter Lisa Brewer, et al.

Spots 40

Credit 7.5 continuing education hours

Target audience

- New county assessors
- New county appraisers.
- Other county assessor office staff.

DOL approval A25021909

Curriculum The class will include a thorough overview of personal property laws, rules, and Property Tax Advisories; listing requirements; estimating value; and application of Department of Revenue valuation guidelines and supplemental schedules. The class will also include a general overview of discovery of personal property, discussion on auditing methods, and IRS records applicable to auditing and personal property. Students will be expected to work on some assignments between sessions to maximize learning and generate interaction.

Expectations **Understanding:** Response time to confirm your registration may be longer than usual due to staff vacancy.

Prerequisites: None.

Items to bring: Basic calculator.



[Registration form](#)
due 9/17/2025

Need assistance?

Email dorpropertytaxeducation@dor.wa.gov to:

- Ask a question.
- Cancel or swap a registration.
- Sign up to receive training announcements via [GovDelivery](#).
- Suggest training topic.
- Report an issue.

Want more information?

Visit the [Education Program webpage](#).

Introduction to Personal Property

October 7 & 8, 2025



Agenda

Day 1

When	What
8:30am	Welcome / Introductions / Overview of Agenda
9:00am	Business Owner Quiz
9:30am	Overview of Assessment / Personal Property Defined / Terminology Quiz
10:15am	Fundamentals of Personal Property / Fundamentals Exercise
11:00am	Valuation of Personal Property
12:00pm	Lunch
1:00pm	Valuation of Personal Property (Continued) / Sample Problems 1 & 2 / Fixed Asset Exercise
1:30pm	Capitalized Repairs / Industrial Property / CWIP / LHI / Capital Improvements Quiz
2:30pm	Personal Property Exemptions / Exemptions Quiz
3:00pm	Valuation Guidelines / Excel Guidelines / Supplemental Valuation Guidelines / Title Company Quiz
4:30pm	Adjourn

Day 2

When	What
8:30am	Listing Forms / Manifest Error Corrections
9:00am	Property Tax Advisories (PTA's) <ul style="list-style-type: none"> 6.2.2011 – Property Taxability of Motor Vehicles 7.1.2009 – Sales Tax as an Element of Value 9.1.2009 – Assessment of Supplies 10.1.2009 – “True Lease” or Security Agreement Leased Equipment Exercise
10:30am	Distrain of Personal Property
10:45am	Mobile Homes
11:30am	Property Tax Resource Center (PTRC)
12:00pm	Lunch
1:00pm	Tax Discovery / Audit Procedures / IRS Records / Depreciation–Expense vs. Capitalization
1:45pm	Auditing / Audit Exercises – Group Discussion, Handouts
3:30pm	Review / Questions and Answers
4:30pm	Adjourn