

Personal Property Listing Forms



Personal Property Listing Forms

DETAIL LIST OF PERSONAL PROPERTY.

A SCHEDULE of the numbers and amounts of all Personal Property in the possession or under control of

J E Rabesta, belonging to him, on the
first day of March, 1898, listed by J E Rabesta of the Town of _____
County of Chelan and State of Washington, as required by the General Revenue Law now in
force in this State. Residence, No. Vesta Street; School District No. _____; Road District
No. _____. (If residing in town or city, give name and No. of street.)

ITEMS OF PROPERTY.

	No.	ASSESSOR'S VALUATION.
1. Horses:		
One year old		
Two years old		
Three years old and over		
Work horses	<u>1</u>	<u>3</u>
Stallions		
2. Cattle:		
One year old	<u>12</u>	<u>40</u>
Two years old	<u>2</u>	<u>20</u>
Cows	<u>5</u>	<u>75</u>
All other cattle two years old and over		
3. Mules and asses of all ages		
4. Sheep of all ages		
5. Hogs of all ages		
6. Wagons and carriages of whatever kind	<u>1</u>	<u>10</u>
7. Sewing and knitting machines		<u>4</u>
8. Watches and clocks		
9. Melodeons and organs	<u>1</u>	<u>15</u>
10. Pianofortes		
11. Household and office furniture, full value		<u>20</u>
12. Agricultural tools, implements, machinery		<u>10</u>
13. Gold and silver plate and plated ware		
14. Diamonds and jewelry, and <u>fire arms</u> <u>Rifle</u>		<u>2</u>

WASHINGTON STATE DEPARTMENT OF REVENUE

SS.

I, J E Rabesta, County Assessor, do hereby certify that the within-
emly swear that I am a resident of the County of Chelan; that the within-
it to taxation in this county, which I or any firm of which I am a member, or any corporation, association or com-
possessed or controlled on the first day of March, 1898, at 12 o'clock, meridian, and which is not already assessed
of any property or placed any property out of said county or my possession for the purpose of avoiding any assess-

Residence.

1898

Deputy, County Assessor.

Intro to Personal Property

Personal Property Listing Forms

State of Washington, County of Chelan, ss.
I, J. E. Roberts, do solemnly
and foregoing Detail Lists contain full and correct statements of all property subject to tax
for said year; and that I have not in any manner whatever transferred or disposed of any
ment upon the same, or of making this statement.

Subscribed and sworn to before me this 10th day of March,
S. D. Wingers

13. Gold and silver plate and plated ware
14. Diamonds and jewelry, and fire arms Rifle
15. Royalties and patent rights
16. Steamboats, sailing vessels, wharf boats, barges, etc.
17. Goods and merchandise, lumber, saw-logs, wood, coal, wool, hides, etc.
18. Manufacturers' materials and manufactured articles.....
19. Manufacturers' tools, implements and machinery, including engines and boilers.....
20. Moneys of banks (whose capital is not represented by shares of stock), bankers, brokers or stock jobbers
21. Credits of banks (whose capital is not represented by shares of stock), bankers, brokers or stock jobbers
22. Moneys other than of banks, bankers, brokers or stock jobbers, gold dust or bullion on hand or deposit.
23. Bonds and stocks (other than bank stock)
24. Shares of gas, wharf or water stock
25. Notes, accounts, warrants and other credits
26. Shares of capital stock of insurance or other companies and associations not incorporated by the laws of this state.....
27. Stock and furniture of sample rooms, saloons and eating houses, including billiard, bagatelle and similar tables
28. Hay, wheat, oats, corn, barley or other farm products
29. The value of all elevators, warehouses and improvements on lands, the title of which is vested in any railroad company
30. The value of all improvements on lands held under the laws of the United States
31. Shares of stock of insurance or other companies or associations incorporated under the laws of this state.
32. Gas or water mains. Total number of feet and size.....
33. Gas or water pipe other than mains. Total number of feet and average size.....
34. Telegraph, telephone and electric light lines as per form No. 7 in addition to their personal property above listed
35. Cable, horse and electric railways as per form No. 7 in addition to their personal property above listed.....
36. The value of all other articles of personal property not included in the preceding items.....

Total value of all personal property listed by assessor under section 16 of revenue law

150
30

Personal Property Listing Forms



Form 64 0102

For general information
contact:
Lisa Brewer
509-987-1234
LisaBr@dor.wa.gov

Electronic Filing of Personal Property Listing

(For Electronic Filing Purposes Only)

File with county assessors of Washington state

Reset form

Property owners are required to file an annual listing of all taxable personal property that is located in a county of the State of Washington as of January 1 of each year. This listing form is an option to file electronically and is intended for use of first-time filing only. If you choose to file a listing in hard-copy form or another electronic format, please contact the county assessor of the county where the property is located.

Who must file? Every person, firm, association or corporation regardless of residency, who owns or controls personal property which is not specifically exempt. RCW 84.40.185 and WAC 458-12-060 E.g. Household goods are exempt.	How do I file? Complete this report by filling in the spaces provided, clicking boxes, and listing assets as of January 1 on pages that apply. Send the completed report to the assessor of the county where the property is located.
What must be listed? All personal property located in the county that was in the control of, or use by, the taxpayer on January 1. This includes assets owned, leased by, loaned to or borrowed by the taxpayer.	What happens if I file late or fail to file? 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.
What must be included in the listing? 1. Description 2. Year of purchase, if used include year manufactured if known. 3. Cost of each item Include freight, installation and Trade-in allowance and deduct sales tax paid. (Sales tax may be excluded or deducted from cost.) <i>File one listing per location.</i>	When and where do I file? All reports must be filed on or before April 30 every year with the appropriate county assessor.
Do I have to use this form? No, you can get a form from the assessor or this form may be replaced by an individual county assessor online, e-file, system. Please contact the assessor of the county where the property is located for complete instructions.	If I have any questions, who should I call? The county assessor personal property section for the county where your property is located.

Print form

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

REV 64 0102 (02/01/22)

Personal Property Listing Forms



Form 64 0102(a)

Tangible Personal Property Listing

For Washington State County of:

***Required information**

Reset form

Print form

Personal property account/parcel # (if known):

UBI #: SIC or NAICS code:

Month/year business or farm began operating in this county: Month Year

*Business/taxpayer name: In bankruptcy? ☐ Yes ☐ No

*Mailing address:

*City: *State: *Zip:

*Phone: Fax: Email:

*Name of person submitting report:

*Check the boxes to verify if:

1. The person submitting the report is authorized to do so. ☐ Yes
2. The person submitting verifies that the information is true and correct. ☐ No

Person to contact concerning this report:

*Name: Title:

Address:

City: State: Zip:

*Phone: Fax: *Email:

*Location/address of property:

*City: State: Zip:

*Describe type of business:

Real property parcel #:

If business is farming, describe type above and complete an "[Application for Exemption of Farm Machinery & Equipment](#)."

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REV 64 0102a (02/08/22)

Personal Property Listing Forms

Tangible Personal Property Listing



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 who has not remarried (widow/widower)?..... ☐ Yes ☐ No

Is the owner/user of the property a US Citizen, over age 65, who has lived in the state for at least 10 years?..... ☐ 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

Please list below all real and personal property account numbers for the taxpayer reporting personal property located in the county.

Personal Property Listing Forms



Form 64 0102(b)

Personal Property Owned as of Year:

When listing personal property, describe the property clearly.
You may use more than one line if necessary.
If year built and year acquired are the same, use year acquired.

Reset form

To reduce audit time please also send supporting IRS depreciation schedules to the assessor.

*Business/taxpayer name:

UBI #:

Description of asset(s): <i>Include assets loaned or rented to others in the county and the name and address of person or business.</i>	Year		Price paid:	(If known)		Total original cost basis:
	Manuf'd or built acquired:	Acquired:		Trade-In allowance:	Sales tax paid:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.					TOTAL:	0.00

Print form

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REV 64 0102b (02/01/22)

Page 1 of 1

Personal Property Listing Forms



Form 64 0102(d)

Personal Property Rented or Leased

When listing property, clearly describe the property. You may use more than one line if necessary. May send separate asset listing as email attachment. Must include, at a minimum, name of lessee, business location, and all data required on "Owned" page.

Reset form

*Business/taxpayer name:

UBI #:

Description of asset(s): <i>Include name and address of Lessor.</i>	Year		Monthly rent:	Remaining months of lease on 1/1:	(List cost data if known)			Total original cost basis:
	Manuf'd or built:	Rented or leased:			Price paid/contract amount:	Trade-In allowance:	Sales tax paid:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
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To reduce audit time please also send supporting IRS depreciation schedules to the assessor.							TOTAL:	0.00

Print form

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REV 64 0102d (02/01/22)

Personal Property Listing Forms



Form 64 0102(e)

Personal Property Formerly Leased, Now Owned

When listing property, clearly describe the property. You may use more than one line if necessary. Original cost paid and date leased to business by leasing company instead of lease buy-out price and date.

Reset form

*Business/taxpayer name: UBI #:

Description of asset(s): <i>Include name and address of Lessor.</i>	Year		Buy-out price:	Buy-out year:	Original cost to lessor			Total original cost basis:
	Manuf'd or built:	Rented or leased:			Price paid/contract amount:	Trade-In allowance:	Sales tax paid:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.								TOTAL: 0.00

Print form

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REV 64 0102e (02/01/22)

Personal Property Listing Forms



Form 64 0102(f)

Personal Property Borrowed by or Loaned to User

When listing property, clearly describe the property. You may use more than one line if necessary.

Reset form

*Business/taxpayer name:

UBI #:

Description of asset(s): <i>Include name of person(s) who loaned asset to user. This may be the owner of the business loaning personal.</i>	Year		(List cost data if known)			Total original cost basis:
	Manuf'd or built:	Placed in service:	Price paid/contract amount:	Trade-In allowance:	Sales tax paid:	
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
To reduce audit time please also send supporting IRS depreciation schedules to the assessor.					TOTAL:	0.00

Print form

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REV 64 0102f (02/01/22)

Personal Property Listing Forms



Form 64 0102(g)

Supplies

Cost of Supplies on Hand - Average Supplies Inventory During the Year

Also use this page to list smaller purchases that are not listed elsewhere (such as expensed items like hand tools.) Do not list items held for sale or inventory used in the manufacturing process, or items that become a part of a manufactured product.

Reset form

*Business/taxpayer name:

UBI #:

Description of supplies, tools etc.:	Annual expense \$:	How many weeks worth of these items are kept on hand?				Other (explain):
		1 week:	2 weeks:	3 weeks:	4 weeks:	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Do you store fuel?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Check one box to answer the question.			
If yes, how many gallons can you store?						
Approximately how full, on average, do you keep the tank?	<input type="checkbox"/> Full	<input type="checkbox"/> 3/4 full	<input type="checkbox"/> 1/2 full	<input type="checkbox"/> 1/4 full	Click one box to answer the question.	
What are the annual expense for fuel?						

If not listed elsewhere in this report, assets such as hand tools, office - shop - maintenance supplies, spare parts, consumables, medical or dental supplies and shipping supplies should be listed. IRS Section 179 items also need to be listed below.

Print form

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REV 64 0102g (02/01/22)

Personal Property Listing Forms



Form 64 0102(h)

Rental DVD, Bluray Videos, Tapes & Games

(Does not include game machines)

List total cost and total number of videos, year purchased, and total cost of games in rental inventory on January 1, 2018

Do not list videos and games held exclusively for sale, new or used.

Reset form

*Business/taxpayer name:

UBI #:

<u>BluRay DVD & video game inventory</u>			<u>DVD inventory</u>		<u>VHS video inventory</u>	
Year purchased:	Total cost:	Number of BR DVD's/games:	Total cost:	Number of DVD's:	Total cost:	Number of tapes:

<u>Books on tape</u>			<u>Other rental items</u>		Describe:
Year purchased:	Total cost:	Number of tapes:	Total cost:	Number:	

Description of business and taxpayer comments about cost and number of items in rental inventory:

Print form

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REV 64 0102h (02/08/22)

Page 1 of 1

Personal Property Listing Forms



Form 64 0102(i)

Cost of Computer Software

Reset form

Print form

Canned software		
(Please attach a separate list if needed)		
Year acquired/purchased:	Description:	Acquisition cost:

(Software three years or older are exempt)

"Canned" or "off-the-shelf" software: Is typically marketed in the form of a packaged product distributed by retail sources. Most canned software is for mini or mainframe use and is distributed by the developer or license of the developer. An example of a canned software program would be a personal computer word processing program such as Microsoft Word.

Custom software		
(Please attach a separate list if needed)		
Year acquired/purchased:	Description:	Acquisition cost:

Custom software: Is developed with the assistance of in-house or third-party programmers who adapt existing programs or write new programs to meet the user's unique needs. In most cases, custom software is specific to the user and is not available throughout normal retail channels. An example of custom software would be a program specially designed for a business to handle its unique billing and record keeping requirements.

Note: "Embedded software": Can either be distributed as a part of the machine with which it operates or it can be distributed on an intermediate media (typically magnetic) and then loaded onto the machine. Embedded software is software that is actually part of the machine or product; internal memory device (typically a memory chip or a hard disk) contain the software. Often, embedded software is invisible to the actual user. Examples of embedded software would be the software that runs a hand-held electronic calculator or a video game and the BIOS (basic input and output) software resident on all microprocessors.

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REV 64 0102i (02/01/22)



Questions?

Manifest Error Corrections and Personal Property



MANIFEST ERROR

Manifest Error Corrections and Personal Property

“The county assessor or treasurer may cancel or correct assessments on the assessment or tax rolls which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property which do not involve a revaluation of property...”

RCW 84.48.065

Manifest Error Corrections and Personal Property

WAC 458-4-005(14) – *"Manifest error" means an error in listing or assessment, which does not involve a revaluation of property...*

Manifest Error Corrections and Personal Property

“...no manifest error cancellation or correction, including a cancellation or correction made due to a definitive change of land use designation, may be made for any period more than three years preceding the year in which the error is discovered.”

RCW 84.48.065

Manifest Error Correction FAQs

Q: A property owner realizes they did not remove sales tax from their assets on last year's personal property listing. They submit an amended personal listing requesting you to make a correction and they also request a refund.

Can you do a manifest error correction?

A: Yes. You are not making a change to the assets that have been valued – rather, this is an error in the data that the value was based upon, and a change based on that new information can be the basis for a correction after the roll is certified.

Manifest Error Correction FAQs

Q: Can you edit a personal property listing because the taxpayer files a late return, or adds information after the rolls have been certified?

A: Yes. A late listing that changes the basis of the valuation you have on the rolls is a manifest error; as an error in listing or perhaps omitted property.

Manifest Error Correction FAQs

Q: A leasing company doesn't file a complete personal property listing – later they file a missing page to the personal property listing.

Can you make a correction to the assessment rolls?

A: Similar to a late return, this would be a manifest error, as an error in listing the omitted property.

Manifest Error Correction FAQs

Q: Two counties are adjacent to each other,. Some addresses are to the same city even if they are in different counties. As a result, it's not uncommon for leasing companies to list with only one county. So you may not get a current listing until late in the year, after rolls have closed.

Can you make a correction to the rolls?

A: Yes. Again, similar to a late return, this would be a manifest error as an error in listing the omitted property.

Manifest Error Correction FAQs

Q: Upon death of a spouse, the surviving spouse continues to own and operate a business but doesn't file a personal property listing for several years. You do an estimate based on previous listings. Upon threat of foreclosure, the owner provides amended personal property listings and information which show that there are substantially less assets at the location and some that never existed.

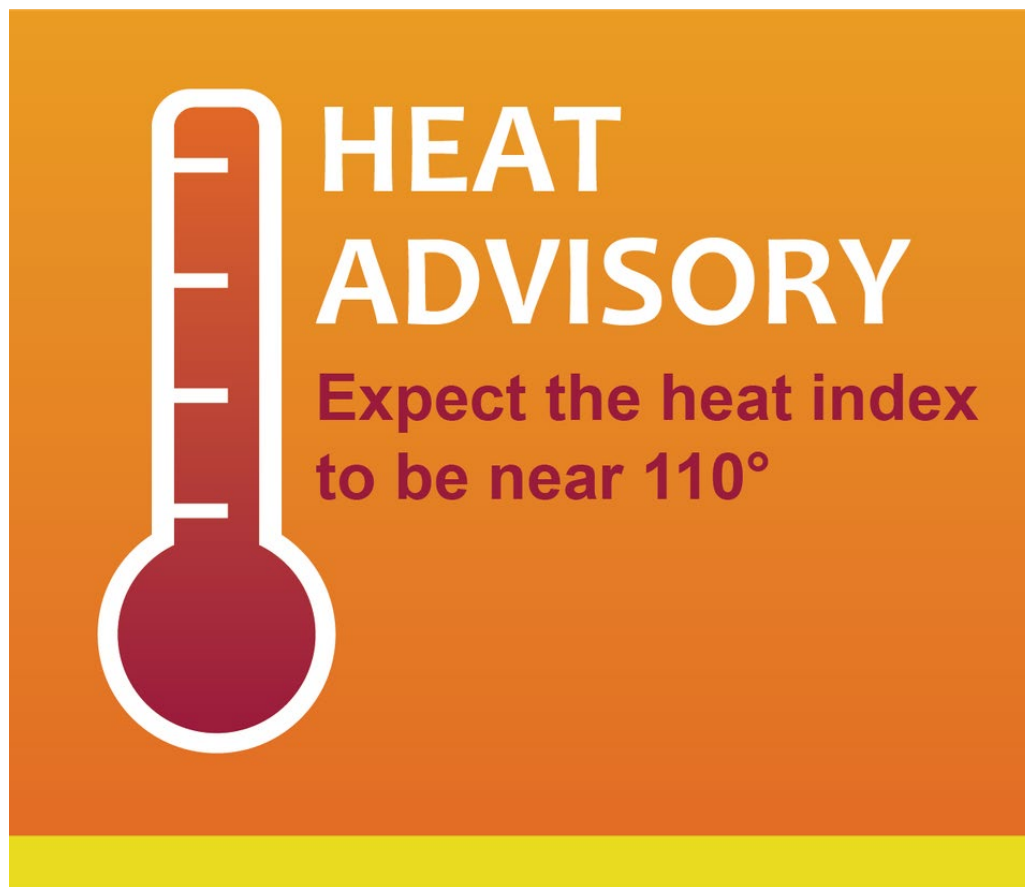
Can you make a manifest error correction?

A: Similar to a late return, if you receive an updated listing you can do a manifest error on the basis that the data changed.



Questions?

Property Tax Advisories



Property Tax Advisories

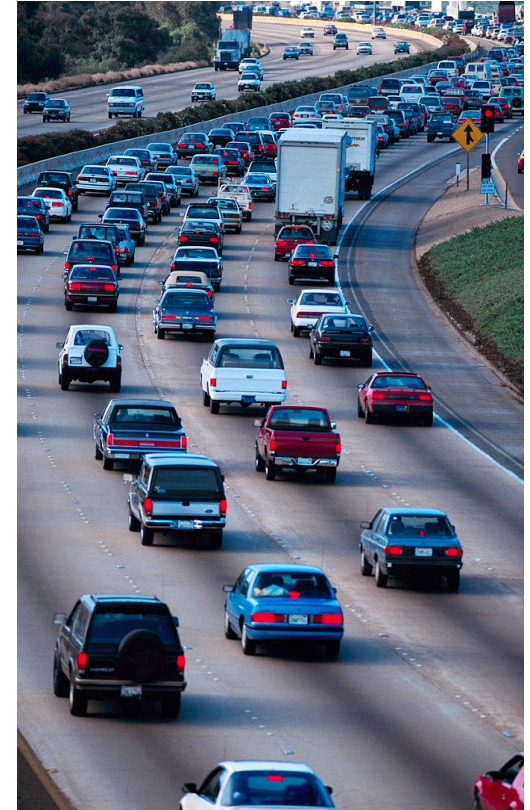
- Property Tax Advisories (PTAs) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230
- PTAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts.
- PTAs are advisory for taxing officials and taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the PTA

Property Tax Advisories

- 6.2.2020 – 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

PTA 6.2.2020

Property Taxability of Motor Vehicles



PTA 6.2.2020

Property Taxability of Motor Vehicles

*RCW 84.36.595 exempts “**motor vehicles**” from property taxation.*

- *What types of vehicles are (or are not) included within the definition of “motor vehicles”?*
- *How is taxability determined?*

For purposes of this statute:

“Motor vehicle” means all motor vehicles, trailers and semi trailers used, or of the type designed primarily to be used, upon

the public streets and highways, for the convenience or pleasure

of the owner, or for the conveyance, for hire or otherwise, of persons or property, included fixed loads and facilities for human habitation.

PTA 6.2.2020

Property Taxability of Motor Vehicles

*Since the term “**motor vehicle**” itself is not defined for property tax purposes, we look to the definition of motor vehicle found in the Motor Vehicle Code. RCW 46.04.320 gives a definition of a motor vehicle.*

*“**Motor vehicle**” means every vehicle that is self-propelled and every vehicle that is propelled by electric power obtained from overhead trolley wires, but not operated upon rails. “Motor vehicle” includes a neighborhood electric vehicle as defined in RCW 46.04.357. An electric personal assistive mobility device is not considered a motor vehicle. A power wheelchair is not considered a motor vehicle.*

PTA 6.2.2020

Property Taxability of Motor Vehicles

The exemption does not include:

- (i) Vehicles carrying exempt licenses;*
- (ii) dock and warehouse tractors and their cars or trailers, lumber carriers of the type known as spiders, and all other automotive equipment not designed primarily for use upon public streets or highways;*
- (iii) motor vehicles or their trailers used entirely upon private property;*
- (iv) mobile homes as defined in RCW 46.04.302; or*
- (v) motor vehicles owned by nonresident military personnel of the armed forces of the United States stationed in the state of Washington, provided personnel were also nonresident at the time of their entry into military service.*

PTA 6.2.2020

Property Taxability of Motor Vehicles

PTA 6.2.2011 was revised in 2011. The revisions focus mostly on vehicles with equipment attached or incorporated into the vehicle itself.

When talking about the exemption of vehicles with equipment, they generally fall into two categories:

- Fixed Load Vehicles*
- Equipment that has become a part of the Vehicle*

It is important to understand the difference between these two types of vehicles as the criteria for exemption is different for each.

PTA 6.2.2020

Property Taxability of Motor Vehicles

Before we go into the differences between equipment being a fixed load versus equipment becoming part of the vehicle, one must know that for any of these vehicles to be exempt:

- it must be designed primarily to be used upon the public streets or highways;*
- the vehicle itself, together with any attachment, must be one that can be operated on public streets or highways without the need to obtain a special permit (such as the permit specified in RCW 46.44.090 for vehicles of excessive size, weight or load) or without the need for special signage, pilot cars or other special authorization to operate on the streets or highways;*
- the vehicle may not be used entirely upon private property;*

PTA 6.2.2020

Property Taxability of Motor Vehicles

- *the vehicle must be licensed and registered together with the structure or machine that is permanently attached;*
- *the license fee paid on the scale weight of the vehicle must include the combined weight of the vehicle and the structure or machine attached;*
- *the motor vehicle excise tax paid on the vehicle includes the value of the attached equipment or structure; and*
- *the retail sales or use tax is due*

PTA 6.2.2020

Property Taxability of Motor Vehicles

Fixed Load Vehicles –

It is less about the type of equipment that determines if a vehicle and its attachment are exempt as a fixed load. Property tax exemption or taxability is about the use and purpose of the vehicle.

- *It's use and purpose is to transport the same load and only that load each and every trip.*

PTA 6.2.2020

Property Taxability of Motor Vehicles

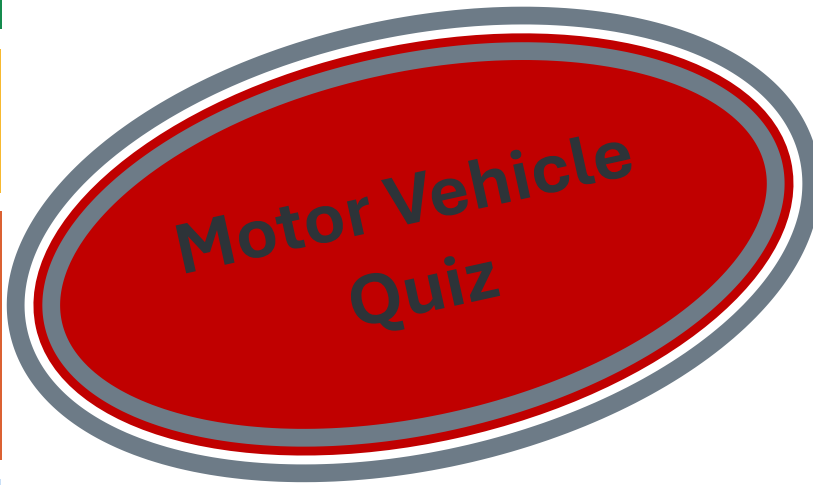
*Equipment that has become a part of the Vehicle –
A vehicle and its attached equipment may be exempt even if the load varies from trip to trip; if the attached equipment has become a part of the motor vehicle.*

For a piece of equipment to become part of the vehicle it must...

- *be permanently attached (welded, bolted, screwed, etc. to a minimum it requires tools to remove).*
- *have essentially no useful purpose apart from the vehicle.*

PTA 6.2.2020

Property Taxability of Motor Vehicles



*Which of the
following
vehicles are
exempt from
Property Tax?*

https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/PTA_6_2_2011.pdf

1



2



3



4



5



6



PTA 6.2.2011

Property Taxability of Motor Vehicles







1



2



3



4



5



6









PTA 6.2.2020

Property Taxability of Motor Vehicles

For property tax purposes fixed loads can also be trailers. Also, equipment that has been permanently attached to a trailer could be exempt as becoming part of the trailer.

The criteria for exemption is the same whether it be a self propelled vehicle or a trailer.

PTA 6.2.2020

Property Taxability of Motor Vehicles

Are these examples exempt?



PTA 6.2.2020

Property Taxability of Motor Vehicles

Are these examples exempt?



PTA 6.2.2020

Property Taxability of Motor Vehicles

Are these examples exempt?



PTA 6.2.2020

Property Taxability of Motor Vehicles

Are these examples exempt?





Questions?

PTA 7.1.2009

Sales Tax As An Element of Value



PTA 7.1.2009

Sales Tax As An Element of Value

Sales tax

- *Not considered part of market value of tangible personal property*
- *It is part of the value of real property*

PTA 7.1.2009

Sales Tax As An Element of Value



https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/PTA7_1_2009.pdf

PTA 7.1.2009

Sales Tax As An Element of Value

- *Those items that are consumed by a business in the normal course of operation are considered to be supplies and subject to taxation.*
- *Items held for resale are part of the business inventory and exempt from Personal Property Tax.*

“As a ‘general’ rule of thumb, items that purchasers should have paid sales tax on are considered consumable supplies.”



Questions?

Assessment of Supplies Business Categories

Manufacturing / Processing Business

- Packaging supplies: individual wrappings, cardboard used for layering, boxes, glue, strapping tape, etc.
- Chemicals: chemicals used in processing or manufacturing of a product are considered inventory if they react chemically with, or become a component of, the product.

Assessment of Supplies

Business Categories

Service Type Businesses

- Supplies would be all materials consumed in the rendering of the service.
- Exceptions
 - Businesses that makes separate charge for material used in the provided service.
 - Businesses provided parts in the repair of items of tangible property
 - Other items held for sale which are not part of the service are considered inventory

Assessment of Supplies

Business Categories

Agriculture / Aquaculture Businesses

- Taxable items include fuel held in storage, spare parts, small tools, veterinary supplies and cleaning supplies.
- Non-taxable items used to enhance the growing of a current year's crop such as fertilizers and insecticides, or feed whether grown or purchased.

Construction / logging Businesses

- Taxable items include explosives, fuel, spare parts, tires, small tools and cleaning supplies.

PTA 9.1.2009

Assessment of Supplies

- **Valuation:**
 - *Since these assets are often consumed during the year, the average inventory method is used to determine the cost for the basis of the valuation.*
 - *In many cases, one-twelfth of the annual cost for the taxable assets is a good estimate of the market value. This suggests that, on average, one month's worth of supplies is on hand at any given time during the year.*
 - *When it can be shown that more or less inventory is typically on hand, a different measure of average may be used.*

Supplies – *Example #1*

XYZ Company manufactures paper products

- Paper is placed on large rolls and shipped to one of its own plants, where the paper goes through a slitter for conversion into reams.
- The paper rolls involve the use of cores made of heavy fiber-board on which the paper is rolled.
- Plugs are placed in the ends to give additional support to the rolls.
- The rolls are wrapped and banded with steel banding for shipping.
- All cores, plugs, wrapping material, and banding are eventually removed during the additional processing.

Supplies – *Example #1*

- Would you consider the cores, plugs, wrapping material and banding as supplies?
- Why or Why Not?



Supplies – *Example #1*

- Would you consider the cores, plugs, wrapping material and banding as supplies?
- Why or Why Not?
- *The cores, plugs, wrapping material and banding would be considered supplies because they were not sold with the product. They were used to cover the rolls so they could be shipped from one location to the next in the manufacturing process.*



Supplies – *Example #2*

ABC Company used three types of pallets in its manufacturing operation

- Pallet type #1 is used strictly for storing paper in the manufacturing process.
- Pallet type #2 is returnable and the customer is charged a deposit, refunded at the time the pallet is returned.
- Pallet type #3 is nonreturnable and is sold with the product.

Which pallets are taxable personal property as a supply and which are exempt as inventory?

Supplies – *Example #2*

- Pallet type #1 is used strictly for storing paper in the manufacturing process. **Taxable**
- Pallet type #2 is returnable and the customer is charged a deposit, refunded at the time the pallet is returned. **Taxable**
- Pallet type #3 is nonreturnable and is sold with the product. **Exempt** – as it is sold with the product and would be considered inventory.



Supplies – *Example #3*

What about those little bottles of shampoo and packages of coffee in a hotel?



- Are they exempt business inventory OR taxable supplies that should be listed and valued as personal property?

Supplies – *Example #3*



- Are they exempt business inventory OR taxable supplies that should be listed and valued as personal property?

*They are **taxable** as supplies and must be listed as supplies on the personal property listing.*

Supplies – *Example #4*

What about the taxability of candy bars, snacks & beverages found in the motel room in a basket or mini-frig where the items are not included in the room rate and are made available for an extra price in guest rooms?



- Are they exempt business inventory or taxable supplies that should be listed and valued as personal property?

Supplies – *Example #4*

- Are they exempt business inventory or taxable supplies that should be listed and valued as personal property?

*They are **exempt** from property tax because they are considered business inventory*



What about spare parts on hand that are not for resale?



Since spare parts – those not held for resale – have not been put in service, they do not tend to depreciate. Hence, they are generally taxable assessed at their original cost.



Questions?

PTA 10.1.2009

“True Lease” or Security Agreement



PTA 10.1.2009

“True Lease” or Security Agreement

- **True Lease** – does not transfer ownership and lessor pays personal property taxes
- **Security Agreement** – transfers ownership to lessee and in most cases requires lessee to pay personal property taxes

PTA 10.1.2009 – sets criteria for determining whether an agreement was intended to be a true lease or a security agreement (1981 Court of Appeals Case)

PTA 10.1.2009

“True Lease” or Security Agreement

The six criteria include:

- 1) The lessee is given an option to purchase the equipment, and if so, whether the option is nominal;
- 2) The lessee acquires any equity in the equipment;
- 3) The lessee is required to bear the entire risk of loss;
- 4) The lessee is required to pay all charges and taxes imposed on the ownership;
- 5) There is a provision for acceleration of rent payments; and
- 6) The property was purchased specifically for lease to the lessee.

Factors Affecting Value of Leased Equipment

- Lease date vs. installation date
- Omitted Property and/or Double assessments
- Trade Level



Trade Level

- Trade Level Concept – four levels:
- In Washington, inventory is exempt – therefore, we assess personal property at the **Retail/Consumer Level**
 - 1) Manufacturer
 - 2) Wholesale
 - 3) Distributor and/or
 - 4) Retail/Consumer level
- Important to keep in mind when a manufacturer may also be the distributor consumer and/or lessor
 - i.e., a business that manufactures equipment and also rents that equipment to its customers.

Factors Affecting Value of Leased Equipment

Other Factors

- What happens to the equipment at the end of the lease term?
- If in doubt which party is to list the property, ask for a copy of the lease agreement.
- Lease agreements to a government entity or a nonprofit – if the lease meets the criteria of a financing agreement, then the personal property is considered to be owned by the lessee.
- Leased personal property of nonprofit should not be exempt unless there is a determination letter from the Department of Revenue.

Leased Equipment FAQs

Q: When personal property is leased, which party is responsible for the reporting and paying property tax – the lessor or lessee?

A: The simple answer is that the “owner” is responsible to report and pay property tax, but the questions as to who is responsible for the property tax can get confusing because of the fact that there are several ways to own things. It can even get more confusing when sales of assets are structured as leases.

Leased Equipment FAQs *(cont'd)*

A: *(cont'd)*

However, if the lease is arranged as a true lease, then it would be taxable to the lessor.

Leased Equipment FAQs *(cont'd)*

Q: I lease a copy machine, where my lease contract has the leasing company paying the personal property tax. They then bill me for the property tax to pay.

However, I see that the leasing company charges me sale tax on the property tax they bill me. Is this correct – can they do that?

Leased Equipment FAQs *(cont'd)*

A: Yes, sales tax is collected on all costs of the transaction including the cost of the property tax. Leasing companies owe property tax on personal property leased to other persons, where many lease agreements allow the leasing company to bill the lessee for personal property tax. So in those cases, it looks like a tax on a tax but the sales tax is really a tax on the gross amount of the transaction, as the leasing company is merely recovering a cost of doing business. Specifically, under RCW 82.08.010⁽¹⁾, the definition of the term “selling price” includes taxes as part of the total consideration.

Leased Equipment FAQs *(cont'd)*

A: *(cont'd)*

As a result, and because the selling price of leased property includes taxes, leasing companies must collect sales tax when billing a lessee for property tax.

The property taxes are part of the consideration paid for the equipment and are therefore part of the “selling price” for purposes of retail sales tax.

Leased Equipment FAQs *(cont'd)*

Q: When a business leases equipment, then exercises a buyout option, paying a lump sum amount at the end to purchase the equipment, what cost should be used to value the equipment – the buyout price or the historical cost?

Leased Equipment FAQs (*cont'd*)

A: The Department recommends to retain and use the historical cost and the acquisition year at the time initially leased – not the buyout price and year. The *Personal and Industrial Valuation Guidelines* work well when applied to the cost of used equipment; however, the guidelines work best to value equipment that was acquired new at the historical cost.

Leased Equipment FAQs *(cont'd)*

A: *(cont'd)*

In the case of leases where there is a buyout option, the buyout price generally does not reflect a market value cost. This is especially the case for leases that are in effect a security agreement, where buyout represents minimal (or nominal) value and would not any relationship to true value of the equipment.

Leased Equipment Exercise



Rental Equipment FAQ's

Q: When personal property assets are rented, such as various tools and equipment; are those assets assessable for property tax purposes?

A: The answer is “yes”. Rental assets, whether held or owned for short-term rental (generally less than 30 days), or long-term rental/lease, are assessable for property tax purposes.

Rental Equipment FAQ's *(cont'd)*

Q: What if the rented or leased equipment is “always for sale”, or could be purchased by the lessee/renter at any time – would the equipment be exempt as inventory?

A: The answer is “no”. While business inventories held for sale in the normal course of business are exempt from property tax under RCW 84.36.477, rental equipment is not.

Specifically, “ ‘business inventories’ does not include... property held within the normal course of business for lease or rental for periods of less than thirty days.

RCW 84.36.477(2)(iii)

Rental Equipment FAQ's (*cont'd*)

Q: What about rent to own furniture, where there's an option to buy the furniture. Are those assets taxable or exempt?

A: There are two considerations to keep in mind.

First, the owner of the furniture is ultimately responsible for the property tax. There is an exemption for "household goods, furnishing and personal effect" in RCW 84.36.110 (in WAC 458-16-115) where furniture might be an item exempt as one's household goods, if normally found in or about a residence. However, this exemption would not apply to rented furniture if it was not owned by the homeowner.

Rental Equipment FAQ's *(cont'd)*

A: *(cont'd)*

If the “rent to own furniture” lease agreement met the criteria of a security agreement (i.e. a financial arrangement used to purchase property) as specified in the Property Tax Advisory (PTA) 10.1.2009, then the rental customer would be the owner of the furniture. In that case, the furniture might qualify for an exemption under RCW 84.36.110. However, if the lease is a true lease, then the rent to own company is the owner of the furniture and would not be exempt as household goods and furnishings.

Rental Equipment FAQ's *(cont'd)*

Q: I see in the Guidelines under the Rental Equipment index, there is Public U-Rent (excluding Heavy Equip) and Rental of Heavy Equipment. What is the difference?

A: As a general rule of thumb, Public-U-Rent rental equipment is the type rented from a rental service store which can be placed in the back of a pickup. Whereas “heavy” type equipment is commonly transported on a trailer or a larger vehicle. Some notable examples of “heavy” equipment include backhoes, dozers, scissor-lifts, skid steers, etc.

Rental Equipment FAQ's *(cont'd)*

A: *(cont'd)*

Secondly, while the leasing/rental company might make the furniture available for purchase at any time or at the end of the rental, the assets would not be exempt as inventory under RCW 84.36.447(2). That is, if the furniture was leased or rented at any time during the calendar year prior to the year of assessment, it would be taxable. For Example, if the year of assessment is 2018 (1/1/18) then if the furniture was leased or rented at any time during 2017 – i.e. the furniture was for sale, then it would be considered business inventory and would be exempt from personal property tax

Rental Equipment FAQ's *(cont'd)*

A: *(cont'd)*

While not always a specific delineation between Heavy vs. Public-U-Rent, the assessor makes the final determination given the particulars of the equipment for the category and table reflects the corresponding economic life for the asset. In nearly all cases, “heavy” equipment is the type of equipment that has a long life, regardless of whether rented or not.

Heavy Equipment Rental Property Tax Exemption

- The 2020 Legislature passed SSB 5628. This bill created a property tax exemption for heavy equipment rental property owned by a dealer and a heavy equipment rental tax of 1.25%.
- The Heavy Equipment Exemption Special Notice and Heavy Equipment Rental Exemption Form can be found on either the PTRC or DOR.WA.GOV.



What is heavy equipment rental property?

- Must be Mobile
- Customarily used for construction, earthmoving, or industrial applications
- Rented without an operator

*This is not a total exemption for ALL equipment owned by the rental dealer only an exemption for the heavy equipment rental property.

Heavy equipment rental property, includes but is not limited to the following:

- Earthmoving equipment, including but not limited to backhoes, loaders, rollers, excavator, bulldozers, and dump trucks.
- Self-propelled vehicles that are not designed to be driven on the highway.
- Industrial electrical generation equipment.
- Industrial material handling equipment.
- Equipment used in shoring, shielding, and ground trenching.
- Portable power and HVAC generation equipment.
- Attachments to heavy equipment rental property, including but not limited to buckers, augers, hammers for backhoes, hoses, fittings, piping, chains, tools (such as jack hammers and cement chippers), and portable power connections.
- Ancillary equipment, including but not limited to generators, ground thawing equipment, fluid transfer equipment, pumping equipment, portable storage, portable fuel and water tanks, and light towers.
- Equipment or vehicles not subject to the vehicle license fees and not required to be registered with the Department of Licensing.
- Heavy equipment rental property does not include small hand tools, chainsaws, and lawnmowers.

Who is considered a heavy equipment rental dealer?

“A heavy equipment rental dealer means a person “principally” engaged in the business of renting heavy equipment rental property. “Principally” means that the dealer receives more than 50% of the dealer’s annual total revenue from the rental of heavy equipment rental property. “ (RCW 84.36.597)





Form 63 0035

Heavy Equipment Rental Exemption

Beginning with the Jan. 1, 2021 assessment year, a heavy equipment rental dealer can claim a property tax exemption on qualifying heavy equipment rental property owned by the dealer if it receives more than 50% of their annual revenue from the rental of heavy equipment.

Submit this form (along with your personal property listing form) each year **by April 30** to your local County Assessor.

[Reset form](#)

Owner information

Name:
 Mailing address:
 State: Zip: County: Phone:

Personal property you are claiming for exemption

Personal property parcel number:

List/describe the equipment you are claiming for exemption (if you need more room, attach a separate listing).

Equipment description	Year of acquisition	Purchase price (less sales tax)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Qualification questionnaire

Are you a "heavy equipment rental property dealer" as defined in RCW 84.36.597 below? ☐ Yes ☐ No
 DOR Tax Account ID where heavy equipment rental tax is reported (RCW 82.51.010)
 What is your total annual revenue?
 How much total annual revenue was due to the rental of heavy equipment?
 Has the heavy equipment been rented to someone affiliated with the dealer in the previous year? ☐ Yes ☐ No

Certification

I certify under penalty of perjury under the laws of the state of Washington that the above-described heavy equipment rental property is owned by a dealer and has not been rented to a person affiliated with the dealer in the previous calendar year. I further certify that the statements made in this application are true and correct, and I grant permission for the Department of Revenue to share information with the county assessor's office to allow them to verify the revenue requirements of this exemption.

Signature: Title: Application date:
 Printed name: Phone:



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<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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 How much total annual revenue was due to the rental of heavy equipment?
 Has the heavy equipment been rented to someone affiliated with the dealer in the previous year? ☐ Yes ☐ No

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Signature: Title: Application date:
 Printed name: Phone:



Questions?

Heavy Equipment Rental Questions

Corey Gunnerson

CoreyG@dor.wa.gov

425-984-6455

Renewable Energy

The renewable energy/clean energy industry is an area which is seeing more legislation every year. This is an area which is expected to continue growing.



Renewable Energy – cont.

- In 2022 SHB 1921 passed into law
- This required DOR to do a study on Solar, Wind, and Energy Storage
- New trend tables were created for these industrial clean energy industries. *(note – different trends for home applications)*

Electrical Generating

Gas & Diesel (portable)	16
Solar Panels (Less than 1 Mega Watt)	8.5
Steam & Gas fired (fixed equipment)	7.5
Utility-Scale Wind Farm M&E (Over 1 MW)	RG
Utility-Scale Solar Farm M&E (Over 1 MW)	RG
Utility-Scale Battery Storage (Over 1 MW)	RS

RG	RS
4.0%	12.0%
0.960	0.880
0.930	0.781
0.945	0.728
0.912	0.644
0.853	0.552
0.787	0.467
0.751	0.409
0.710	0.354
0.654	0.299
0.603	0.253
0.565	0.217
0.514	0.181
0.476	0.154
0.434	0.150
0.396	0.150
0.355	0.150
0.314	0.150
0.276	0.150
0.244	0.150
0.215	0.150
0.190	0.150
0.163	0.150
0.150	0.150
0.150	0.150
0.150	0.150

Renewable Energy – cont.

- In 2023 SHB 1756 Passed into law
- This created a property tax exemption and production excise tax.
- The excise tax is computed based on the nameplate capacity of the clean energy project.





Questions?

Renewable Energy Questions

Corey Gunnerson

CoreyG@dor.wa.gov

425-984-6455

Distrain of Personal Property



Distrain of Personal Property

1. The County Treasurer must proceed to collect all personal property taxes after first completing the tax roll for the current year's collection.
2. In the event that the treasurer is unable to collect the taxes when due, the Treasurer must prepare papers in distraint.
3. If the taxes for the property in distraint are not paid before the date appointed for sale, the Treasurer must proceed to sell the property at public auction.

RCW 84.56.070

Distrain of Personal Property

Terms:

- Physical Distrain
- Constructive Distrain
- Jeopardy Distrain

Distraint of Personal Property

Engrossed Substitute Senate Bill 5131

Foreclosure and Distraint sales

- **Section 1**

Manufactured/Mobile or Park Model home

- **Section 2**

Personal Property



Questions?

Mobile / Manufactured Homes

Real Property Vs Personal Property



Mobile / Manufactured Homes

In Washington

The majority of mobile/manufactured homes are considered as real property as defined in (RCW 84.04.090) including the following:

- Mobile/manufactured homes on land owned or leased by the mobile home owner
- Mobile/manufactured homes permanently fixed in location and fixed connections with utilities
- Mobile/manufactured homes in mobile home parks/community
- Mobile/manufactured homes in a dealer's inventory sited in a mobile / home park community and held for sale – are not exempt under the inventory exemption statutes

Park Model Trailers vs Travel Trailer Defined

“Park trailer” or “Park model trailer” means a trailer designed to be with temporary connections to utilities necessary for operation of installed fixtures and appliances. The trailer’s gross area shall not exceed four hundred square feet when in the setup mode. “Park trailer” excludes a mobile home.

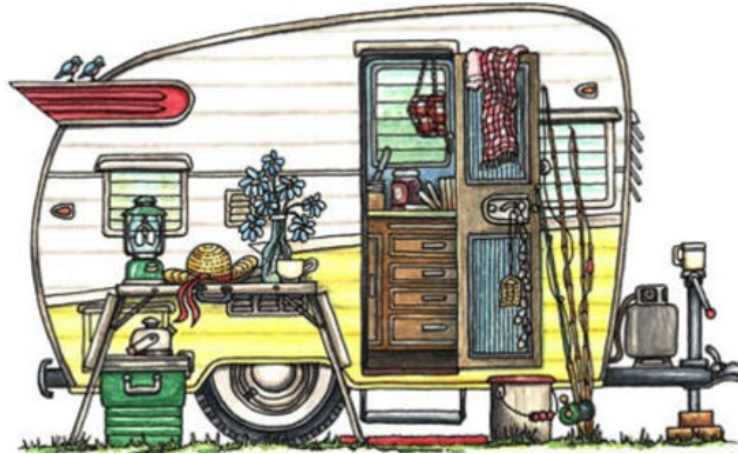
RCW 46.04.622

“Travel trailer” means a trailer built on a single chassis transportable upon the public streets and highways that is designed to be used as a temporary dwelling without a permanent foundation and may be used without being connected to utilities.

RCW 46.04.623

Travel Trailers

Taxable as Personal Property?



Review PTA 6.2.2011 *Property Taxability of Motor Vehicles*
and RCW 84.36.595

http://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/PTA_6_2_2011.pdf

<http://app.leg.wa.gov/rcw/default.aspx?cite=84.36.595>



Questions?

Additional Resources

Property Tax Resource Center — <http://propertytax.dor.wa.gov/>



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Additional Resources

<http://propertytax.dor.wa.gov/Documents/PersProp.pdf>

https://dor.wa.gov/workshops-education/watch-online-workshop-or-tutorial/personal_property_tax

<http://propertytax.dor.wa.gov/Aspx/PersonalPropertyArticles.aspx>

<https://dor.wa.gov/find-taxes-rates/property-tax/laws-rules>

<http://test-propertytax.dor.wa.gov/Aspx/Legislation/2019Legislation.aspx/>

<http://propertytax.dor.wa.gov/Aspx/Publications.aspx>

<http://propertytax.dor.wa.gov/Aspx/QA.aspx/>



Questions?

Tax Discovery & Auditing



County Assessor

... To Discover, List and Value Taxable Real and Personal Property for Equitable Distribution of Tax Liabilities



Discovery

Possible sources for discovery of personal property

- New / Closed business list from the DOR – emailed to Assessors at the first of the year.
- Comparison of local sources to county mailing list
 - Newspaper
 - Phone Directory / Internet
- Tips from the public

Discovery

- Canvassing – Inspections and real property field appraiser reports / records
- What Sources have you used in you county that work for discovery of personal property?

Auditing

It is the assessor's responsibility to assure that all property is being assessed and valued on a uniform basis.

An audit program aides in the full and proper listing of all personal property in the county.

Auditing

Audit Program:

- Scope of audit program
- Type of audits:
 - Inspection
 - Mail audit
 - Desk audit
 - Other

Auditing

Sample audit notification letters:

- See sample letters which provide ideas of information to include in audit letters
 - Example include several counties that have audited
 - Can be customized for property owner demographic difference

Letter Sample 1



WASHINGTON COUNTY ASSESSOR

Date Sent

Name

Address 1

Address 2

City, State Zip

Information Request: Business Personal Property

Dear Salutations:

Why we are contacting you

We recently compared our personal property account records with the Washington State Department of Revenue list of companies doing business in our county. We are unable to match a personal property account to your business. Therefore, we need some information from you to update our records and determine if your business has taxable personal property in our county.

Most people know that property tax applies to real property; however, some may not know that property tax also applies to business personal property. The primary characteristic of personal property is mobility. Personal property includes machinery, equipment, furniture and supplies. As a business owner, you are responsible for filing personal property listing each year that you have taxable property even if you do not receive the form by mail.

For more information about personal property tax, visit

https://dor.wa.gov/sites/default/files/legacw/Docs/Pubs/Prop_Tax/PersProp.pdf

The account we are reviewing

Business Name: _____

Registration #: _____

Location Address: _____

Location City: _____

What you need to do

- Complete the enclosed Tangible Personal Property Listing eForm
- Return the completed form to me along with all requested records.

When I need the information

Send the information to me by _____.

What happens next?

I will review the information you provide and update your personal property account. If I receive no response, a personal property account will be created and the value estimated.

How to contact me if you have questions:

- Call me at _____
- Email me at _____

Every effort will be made to minimize the demands of your time and appreciate your assistance.

Sincerely,

XXXXX XXXXXX

Washington County

Personal Property Auditor-Appraiser

Enclosed: Tangible Personal Property Listing eForm

Letter Sample 2



WASHINGTON COUNTY ASSESSOR

Date Sent

Name

Address 1

Address 2

City, State Zip

Personal Property Mail Audit Instructions

Dear Property Owner:

Your personal property account has been designated for audit. To minimize the costs of the program, property owners are being asked to supply data by mail or email.

The audit will involve records pertaining to equipment and supplies in your possession as of December 31, 20xx. Your cooperation in mailing as many of the following documents as are applicable to your business will be greatly appreciated.

1. Your most current federal income tax depreciation schedule, with all exhibits. This should include all equipment, fully depreciated or not.

This schedule should identify what the asset is. Although the IRS may not require this information, it is essential to our work and may be in *your* best interest.

2. A list of all equipment and supply purchases for 200xx if you are not enclosing 20xx depreciation schedule.
3. Year-end balance sheet and income statement. If your firm does not produce financial statements, please enclose your Schedule C (or Schedule F) and the balance sheet from your federal tax return.
4. General and subsidiary ledger pages that tie to the balance sheet if accounting year-end is other than December 31, 20xx.
5. A list of non-owned (or leased) assets and the owner's name and address

Please mail these documentations to me within within 30 days of the date of this letter.

Sincerely,

Xxxxx Xxxxxx

Washington County

Personal Property Auditor-Appraiser



WASHINGTON COUNTY ASSESSOR

Date Sent

Name

Address 1

Address 2

City, State Zip

Information Request: Business Personal Property

Dear Salutations:

Why we are contacting you

We recently compared our personal property account records with the Washington State Department of Revenue list of companies doing business in our county. We are unable to match a personal property account to your business. Therefore, we need some information from you to update our records and determine if your business has taxable personal property in our county.

Most people know that property tax applies to real property; however, some may not know that property tax also applies to business personal property. The primary characteristic of personal property is mobility. Personal property includes machinery, equipment, furniture and supplies. As a business owner, you are responsible for filing personal property listing each year that you have taxable property even if you do not receive the form by mail.

For more information about personal property tax, visit

https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/PersProp.pdf

The account we are reviewing

Business Name: _____

Registration #: _____

Location Address: _____

Location City: _____

What you need to do

- Complete the enclosed Tangible Personal Property Listing eForm
- Return the completed form to me along with all requested records.

When I need the information

Send the information to me by _____.

What happens next?

I will review the information you provide and update your personal property account. If I receive no response, a personal property account will be created and the value estimated.

How to contact me if you have questions:

- Call me at _____
- Email me at _____

Every effort will be made to minimize the demands of your time and appreciate your assistance.

Sincerely,

XXXXX XXXXX
Washington County
Personal Property Auditor-Appraiser

Enclosed: Tangible Personal Property Listing eForm

Letter Sample 3



WASHINGTON COUNTY ASSESSOR

Date Sent

Name
Address 1
Address 2
City, State Zip

Notice of Personal Property Audit

Dear Property Owner:

A number of property owners in our county have been selected on a sample basis for a personal property audit.

All income information received will be kept strictly confidential as required by Washington State law.

Please see items checked:

_____ Mail copies of record to this office as soon as possible. The data must include the signature of the owner, company officer or your accountant. *If you prefer to have an auditor/appraiser come to your office, please call.*

_____ An auditor/appraiser will be at your location on _____ at _____. If this date/time is not convenient, please contact us to set a new date/time. Also, if your records are at a different location, please call to let us know.

Please have copies of the following records available:

_____ Current depreciation schedule
_____ Equipment register
_____ IRS Schedule _____ (Income information may be deleted if desired)
_____ Year-end financial statements showing asset totals (Income information may be deleted if desired)
_____ General Ledger
_____ Information on any leased equipment
_____ Other _____

Thank you for your cooperation. If you have any questions, please call the Personal Property Department at (xxx) xxx-xxxx.

Sincerely,

Xxxxxx Xxxxxx
Washington County
(xxx) xxx-xxxx



WASHINGTON COUNTY ASSESSOR

Date Sent

Name

Address 1

Address 2

City, State Zip

Personal Property Mail Audit Instructions

Dear Property Owner:

Your personal property account has been designated for audit. To minimize the costs of the program, property owners are being asked to supply data by mail or email.

The audit will involve records pertaining to equipment and supplies in your possession as of December 31, 20xx. Your cooperation in mailing as many of the following documents as are applicable to your business will be greatly appreciated.

1. Your most current federal income tax depreciation schedule, with all exhibits. This should include all equipment, fully depreciated or not.

This schedule should identify what the asset is. Although the IRS may not require this information, it is essential to our work and may be in *your* best interest.

2. A list of all equipment and supply purchases for 20xx if you are not enclosing 20xx depreciation schedule.
3. Year-end balance sheet and income statement. If your firm does not produce financial statements, please enclose your Schedule C (or Schedule F) and the balance sheet from your federal tax return.
4. General and subsidiary ledger pages that tie to the balance sheet if accounting year-end is other than December 31, 20xx.

5. A list of non-owned (or leased) assets and the owner's name and address
- Please mail these documentations to me within within 30 days of the date of this letter.

Sincerely,

Xxxxx Xxxxxx

Washington County

Personal Property Auditor-Appraiser

Letter Sample 4



WASHINGTON COUNTY ASSESSOR

Date Sent _____

Name _____

Address 1 _____

Address 2 _____

City, State Zip _____

Audit Work Sheet Washington County Department of Personal Property

Assessment year audited _____ Account Number _____

Section I

	Mailing Name / Address	Business Location
Name	_____	_____
Address	_____	_____
City, State Zip	_____	_____

Section II

General

1. Fiscal closing
- Supplies

Equipment

1. Are the following included in the cost?
 - Freight
 - Installation costs
2. Is fully depreciated equipment reported?
3. Is lease purchase equipment capitalized at full cost?
4. Are small tools capitalized?
5. Is self-manufactured equipment reported at property cost?
6. Does any equipment on the premises belong to others?

Other

1. Penalty added
2. Tour premises?

Section III

Years audited _____

Nature of business _____

Audit date _____

Person contacted (Title) _____

Accountant / Bookkeeper _____

Phone Number _____

E-mail _____

Sincerely,

XXXXX XXXXX
Washington County Assessor's Office
(xxx) xxx-xxxx

Enclosure: Tangible Personal Property Listing eForm

Auditing

Sample audit notification letters:

- Be sure to ask for the correct date
- Sometimes simpler is better
- Feel free to modify to fit your needs

Auditing

Information to review from mail for physical inspection audits:

- Confirm taxpayer's records reflect information to end of the calendar year
- Inquire if sales tax, freight and installation are included in asset costs
- Ask if business is leasing equipment & determine who should be reporting the leased equipment

Auditing

Information to review from mail for physical inspection audits: (cont'd)

- Check your records for double assessments
- Confirm current depreciation agrees to the depreciation expense report on Schedule C or F
- If you receive a financial statement, verify that the total assets agree with the total on the depreciation schedule

Auditing

Information to review from mail for physical inspection audits: (cont'd)

- When doing a physical inspection of a business, discover items that may not be on the depreciation schedule, such as office equipment and equipment that is fully depreciated or expensed.

Other Types of Information Received from Taxpayer

- “1998 Federal Depreciation Schedule – Before Death of Spouse” versus “1999 Federal Depreciation Schedule – After Death of Spouse”
 - For property tax purposes, historical cost should be used (recommended by DOR as noted earlier)

Other Types of Information Received from Taxpayer

Trade-in Examples:

- From Federal Depreciation Schedules
 - John Deere (JD) 9750
 - Kobelco Excavator



Other Types of Information

Received from Taxpayer

Kobelco Excavator

Invoice Information

Sales Price	\$207,000
Trade-in	-\$ 66,000
Sales Tax	\$ 11,703
Freight	<u>\$ 500</u>
	\$153,203

Fed. Depr. Schedule

Basis	\$153,203
Date Acq.	11/16/18

What should be the correct cost for 2024?

Other Types of Information Received from Taxpayer

John Deere (JD) 9750

Invoice Information

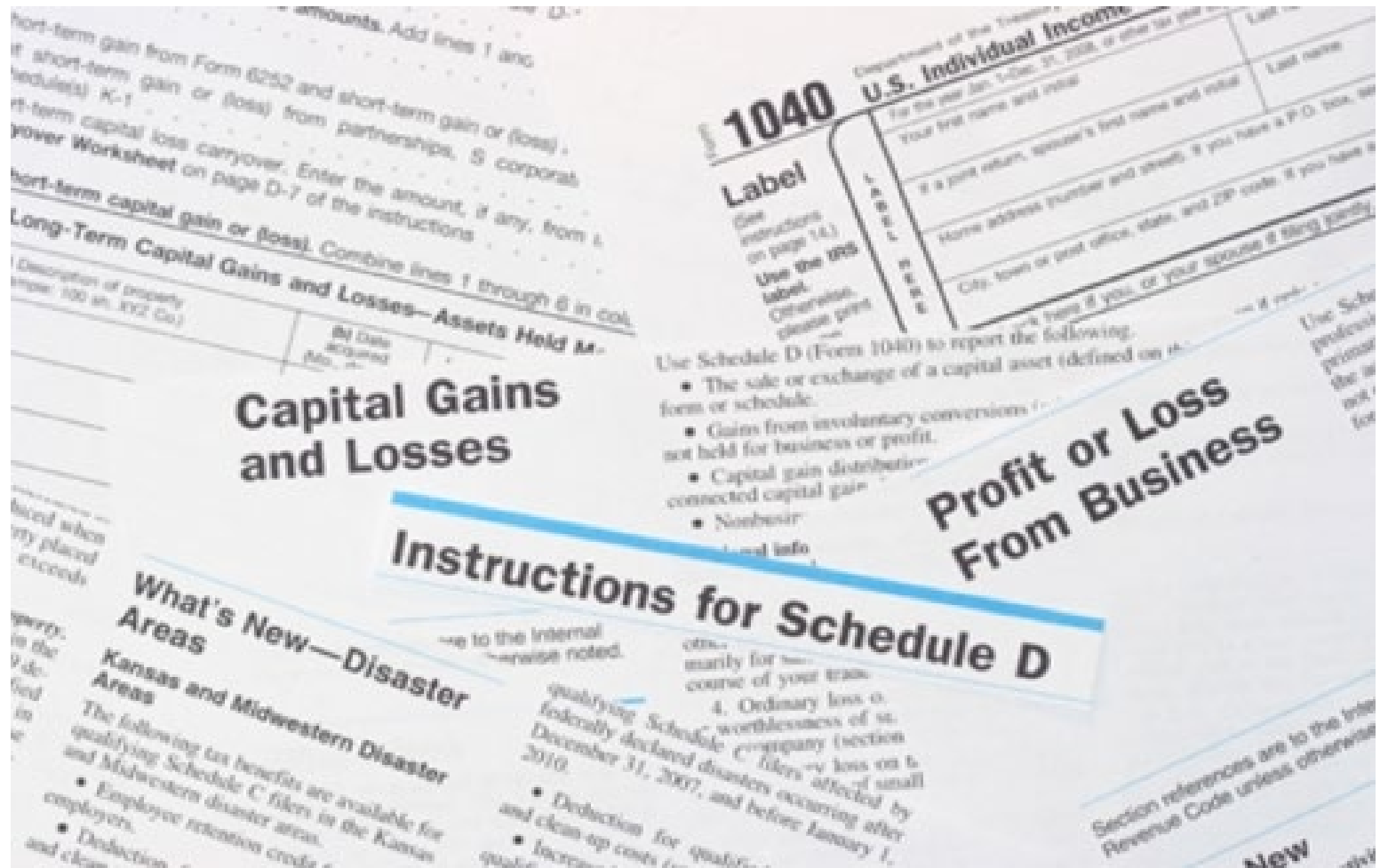
Invoice Price	\$307,299
Trade-in	<u>-\$287,299</u>
Balance	\$ 20,000

Fed. Depr. Schedule

Cost	\$10,671
Date Acq.	7/05/17

What should be the correct cost for 2024?

Other Types of Information to Review



Other Types of Information to Review

- Schedule C – Profit or Loss from Business
 - Line 13 – Depreciation and Section 179
 - Line 22 – Supplies (not included in Part III)
- Schedule F – Profit or Loss from Farming
 - Line 16 – Depreciation and Section 179
 - Line 21 – Gasoline, fuel and oil
 - Line 30 – Supplies purchased

Other Types of Information to Review

- 4562 Depreciation and Amortization
 - Line 20 – Depreciation
 - Line 26 – Other Deductions
- 1120 Schedule L (Balance Sheet)
 - Line 10a – Buildings and other depreciable assets

Other Types of Information to Review

- 1065 U. S. Return of Partnership Income
 - Line 16a – Depreciation
 - Line 20 – Other Deductions

Depreciation:

Capitalization vs Expense



Expensed Assets

- Do not appear on the Federal Depreciation Schedule
- Different assets than the Section 179 expense that is taken for Federal Income Tax purposes
- Assets that are expensed could be desks, file cabinets, chairs, computers, etc. or any asset under a designated amount

How to Find Expensed Assets

Information from the taxpayer may show expensed assets

- General Ledger Detail Report
- A complete list from the Supplies Expense Account of all the expenditures for a certain year

Expensed Assets

Detail General Ledger Report

5590-10-00

Equipment/Furniture

<u>Date</u>	<u>Journal #</u>	<u>Remarks</u>	<u>Amount</u>
04/15/23	AP-R0217	Chair	62.98
05/07/23	AP-R0231	Curtains	366.46
09/17/23	AP-R0079	Empty Lunch	8.56
10/08/23	AP-R0101	Transcriber	213.99

Expensed Assets

Detail General Ledger Report

<u>Date</u>	<u>Source</u>	<u>Amount</u>	<u>User Description</u>
02/02/23	Acc Pay	\$ 225.95	Office Products
02/05/23	Acc Pay	\$1,718.50	Misc. Furniture*
02/10/23	Acc Pay	\$ 115.91	Keys
02/13/23	Acc Pay	\$ 564.61	Envelopes
02/15/23	Acc Pay	\$ 257.50	Shelving*
03/01/23	Acc Pay	\$ 997.40	Phones*
03/05/23	Acc Pay	\$ 230.17	Janitorial Supplies
04/07/23	Acc Pay	\$ 141.13	Microwave*



Questions?

Auditing Personal Property

Sample Problem



Auditing

Your office has decided to audit an industry one at a time, beginning with Café's and Deli's. A mass mailing went out and responses are overwhelming. The first response was from Mitzi Martin. She owns both the building and the business of Coyote Café, located in the City of Colby in Tamarack County.

Auditing

This Audit is for the 2025 Assessment Year and the following information was provided by the Taxpayer:

- 1) Balance sheet as of 12/31/24
- 2) Itemized Depreciation Schedule as of 12/31/24

In her letter to you, she specifies an annual amount spent on consumable supplies of \$3,653.24, of which one month is kept on hand. When asked about tools or spare parts, she states there are none, as this is a café.

Auditing

Coyote Café – Mitzi Martin

Balance Sheet

ASSETS			
Current Assets			
Checking/Savings			
	Cash on Hand	250.00	
	Coyote's Checking Account	1,770.97	
	Coyote's Savings	<u>99.81</u>	2,120.78
Other Current Assets			
	Employee Advances	794.79	
	Inventory	<u>6,075.00</u>	6,869.79
Total Current Assets			8,990.57
Fixed Assets			
	Land & Building	106,391.38	
	Less: Accumulated Depreciation	-42,025.07	
	Equipment	<u>45,590.47</u>	
Total Fixed Assets			109,956.78
TOTAL ASSETS			<u><u>118,947.35</u></u>

Auditing

Coyote Café – Mitzi Martin

Page 2

LIABILITIES & EQUITY**Liabilities****Current Liabilities****Credit Cards**

Bank of America	2,401.97	
Chase Bank	15,144.83	
Bank of America	6,917.39	
Wells Fargo	<u>11,527.82</u>	35,992.01

Other Current Liabilities

City B & O Payable	132.57	
FICA/FIT	6,320.35	
Futa 940 Payable	806.64	
L & I Payable	542.80	
Sales Tax Payable	2,308.94	
SUTA	<u>329.45</u>	10,440.75

Total Current Liabilities**Long Term Liabilities**

J	3,812.00	
Patronage Dividends Payable	<u>4,561.37</u>	8,373.37

Total Long Term Liabilities**Total Liabilities**

54,806.13

Auditing

Coyote Café – Mitzi Martin

Page 3

Equity	Common Stock	200.00	
	Paid in Capital	698.28	
	Retained Earnings	53,195.69	
	Net Income	<u>10,047.25</u>	
Total Equity			64,141.22
TOTAL LIABILITIES & EQUITY			<u>118,947.35</u>

2024 Federal Depreciation Schedule

Tamarack County Assessor's Office Personal Property Listing as of 2025

Coyote Café
PO Box
Colby WA 91111

Parcel #
Situs
Tax Code

1020
1111 1st St Colby Wa
150

Trend	Equipment	Purch Yr	Total Cost	Taxable Value	% Good
0	Supplies		304	304	100%
19	Equipment	2000	32,350	4,853	15.00%
19	Grill & Oven	2009	1,624	244	15.00%
19	Equipment	2000	350	53	15.00%
19	Equipment	2013	1,592	239	15.00%
24	Cash Register	2000	102	15	15.00%
19	Washer	2016	453	114	25.10%
19	Refrigerator Cooler	2000	350	88	25.10%
19	Refrigerator Stand up	2000	250	38	15.00%
19	Refrigerator Stand up	2011	250	38	15.00%
19	Refrigerator Stand up	2011	350	53	15.00%
14	Dryer	2016	400	162	40.50%
19	Refrigerator Cooler	2012	250	38	15.00%
19	Freezer	2013	630	95	15.00%
19	Freezer	2004	630	95	15.00%
19	Oven & 6 Burners	2009	1,000	150	15.00%
19	Refrigerator Stand up	2010	468	70	15.00%
24	Microwave Oven	2012	90	14	15.00%
19	Refrigerator Stand up	2006	550	83	15.00%
19	23 Chairs @ \$20 each	2016	460	115	25.10%
19	Aspen Ice Machine	2008	1,500	225	15.00%
19	16 Chairs @ \$65 each	2009	1,040	156	15.00%
	Total		44,993	7,237	

Auditing

Things to question while looking at the info –

- Do the total assets agree to the balance sheet?
- What questions might you ask of the Taxpayer regarding their depreciation schedule?
- Are there any items on the depreciation schedule that you would not include in your value? Why?
- Do you need to change any of the trends?
- Is there any omitted value or property?

Auditing

- 1) Do the total assets agree to the balance sheet?

Auditing

- 1) Do the total assets agree to the balance sheet?
 - **Yes. If not, why?**

Auditing

Coyote Café – Mitzi Martin

Balance Sheet

ASSETS

Current Assets

Checking/Savings

Cash on Hand	250.00	
Coyote's Checking Account	1,770.97	
Coyote's Savings	99.81	2,120.78

Other Current Assets

Employee Advances	794.79	
Inventory	6,075.00	6,869.79

Total Current Assets 8,990.57

Fixed Assets

Land & Building	106,391.38	
Less: Accumulated Depreciation	-42,025.07	
Equipment	45,590.47	

Total Fixed Assets 109,956.78

TOTAL ASSETS 118,947.35

Coyote Café

2016 Federal Depreciation Schedule

No	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct	Cur 179 Depr Bonus	Special Allow	Prior 179/ Sp Depr	Prior Dec Depr	Salv Rec
<u>Form 1120</u>										
1	Equipment	03/04/00		32350					2386	
2	Refrigerator cooler	06/01/00		350						
3	Equipment	02/17/13		1592						
4	Equipment	02/18/00	06/16/06	350						
5	Grill & oven	01/05/09		1624						
6	Refrigerator stand up	03/16/00		250						
7	Cash register	03/16/00		102						
8	Refrigerator stand up	10/02/11		250						
9	Refrigerator stand up	10/02/11		350						
10	Dryer	09/25/16		370						
11	Washer	09/25/16		419						
12	Refrigerator cooler	04/05/12		250						
13	Freezer	05/03/13		630						
14	Freezer	01/30/04		630						
15	Oven & 6 burners	07/14/09		1000					1000	
16	Refrigerator stand up	08/21/10		468						
17	Microwave oven	02/06/12		90						
18	Cash register	06/25/14		165						
19	Sign	09/07/13		500						
20	Romeo Custom Art	09/09/14		525						
21	Telephone	10/01/15		125						
22	Refrigerator stand up	08/25/06		550						
23	23 chairs @ \$20 each	03/01/16		460						
24	Aspen Ice Machine	12/18/08		1500					1500	
25	16 chairs @ \$65 each	05/06/09		1040		1040				
Total Equipment				45940	0	1040	0	4886	0	
				-350						
				45590						
<u>Improvements</u>										
26	Oak flooring	06/15/06		3480						
Total Improvements				3480	0	0	0	0	0	
Total Depreciation				49070	0	1040	0	4886	0	

Auditing

- 2) What questions might you ask of the Taxpayer regarding their depreciation schedule?

Auditing

- 2) What questions might you ask of the Taxpayer regarding their depreciation schedule?
 - **Is sales tax included in any of the figures, or was sales tax reported to the County?**
 - **Did the '14 Cash Register replace the '00 Cash Register?**

Auditing

- 3) Are there any items on the depreciation schedule that you would not include in your value? Why?

Auditing

- 3) Are there any items on the depreciation schedule that you would not include in your value? Why?
- **The 2000 Equipment for \$350, it's been disposed**
 - **The Oak Flooring, this would be considered real property**

Auditing

4) Do you need to change any of the trends?

Auditing

- 4) Do you need to change any of the trends?
- **The '16 Dryer was 14 – should be 19**
 - **The '12 Microwave was 24 – should be 19**


Auditing

5) Is there any omitted value or omitted property?

Auditing

- 5) Is there any omitted value or omitted property?
 - **Yes. There is equipment from 2013, 2014 and 2015 is omitted property**

2016 Federal Depreciation Schedule

		Prior														
				Cur		Special	179/	Prior	Salvage/			Prior				Current
No	Description	Date	Date	Cost/	Bus.	179	Bonus/	Dec Bal	Basis	Depr	Basis	Depr	Method	Life	Rate	Depr
Acquired	Sold	Basis	Pct	Bonus	Allow	Sp Depr	Depr	Reductn	Depr	Method	Life	Rate	Depr	Rate	Depr	
<u>Form 1120</u>																
1	Equipment	03/04/00		32350				2386	66	13799	13799	200DB HY	7			0
2	Refrigerator cooler	06/01/00		350						350	350	200DB MQ	7			0
3	Equipment	02/17/13		1592						1592	1592	200DB HY	7			0
4	Equipment	02/18/00	06/16/06	350						350	350	200DB HY	7			0
5	Grill & oven	01/05/09		1624						1624	1624	200DB HY	7			0
6	Refrigerator stand up	03/16/00		250						250	250	200DB HY	7			0
7	Cash register	03/16/00		102						102	102	200DB HY	7			0
8	Refrigerator stand up	10/02/11		250						250	250	200DB HY	7			0
9	Refrigerator stand up	10/02/11		350						350	350	200DB HY	7			0
10	Dryer	09/25/16		370						400	400	200DB HY	7			0
11	Washer	09/25/16		419						453	453	200DB HY	7			0
12	Refrigerator cooler	04/05/12		250						250	250	200DB HY	7	0.0446		0
13	Freezer	05/03/13		630						630	630	200DB HY	7			0
14	Freezer	01/30/04		630						630	630	200DB HY	7			0
15	Oven & 6 burners	07/14/09		1000			1000			0		200DB HY	7			0
16	Refrigerator stand up	08/21/10		468						468	468	200DB HY	7			0
17	Microwave oven	02/06/12		90						90	45	200DB HY	7	0.0893		45
18	Cash register	06/25/14		165						165	165	200DB HY	7			0
19	Sign	09/07/13		500						500	500	200DB HY	7			0
20	Romeo Custom Art	09/09/14		525						375	375	200DB HY	7			0
21	Telephone	10/01/15		125						125	125	200DB HY	7			0
22	Refrigerator stand up	08/25/06		550						550	550	200DB HY	7			0
23	23 chairs @ \$20 each	03/01/16		460						460	460	200DB HY	7			0
24	Aspen Ice Machine	12/18/08		1500			1500			0	0	200DB HY	7			0
25	16 chairs @ \$65 each	05/06/09		1040		1040				0	0	200DB HY	7			0
Total Equipment				45940	0	1040	0	4886	0	0	23763	23718				45
				-350												
				45590	304	45894										
<u>Improvements</u>																
26	Oak flooring	06/15/06		3480						3480	48	S/L MM	39	0.0256		89
Total Improvements				3480	0	0	0	0	0	0	3480	48				89
Total Depreciation				49070	0	1040	0	4886	0	0	27243	23766				

Auditing

- Another source for your audit program is DOR
 - DOR does about 1,100 pp audits in the state each year and does them in all 39 counties.
 - **Omitted Property** Original Cost

• 2022	\$ 67,322,354
• 2021	\$ 57,213,271
• 2020	\$ 54,912,474
• 2019	\$ 59,411,785
• 2018	\$ 53,578,067



Questions?