

PERSONAL PROPERTY LISTING

JACOB TATE
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Email: personal.property@co.yakima.wa.us

DATE DUE
APRIL 30th

PERSONAL PROPERTY
LISTING LAW RCW 84.40.040

You must file a listing each year, by April 30th, even if there are no changes. No extensions allowed (RCW 84.40.130)

MAIL TO		SUPPLIES INVENTORY LIST AT 100%		
ACCOUNT NUMBER NAME & ADDRESS	LEVY CODE	Spare parts, supplies, and materials which do not become a part of articles produced for sale would include but are not limited to office, shop, medical, cleaning supplies, paper products, and spare parts. Divide the year's expenditures by 12 and enter the one-month average supply and spare part amount in the space below.		
PERSONAL PROPERTY LOCATED AT		Supplies \$	Spare Parts \$	
REAL ESTATE PARCEL NO.	CLASS CODE	<input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLP <input type="checkbox"/> LLC		
		<input type="checkbox"/> SOLE OWNERSHIP, if so, are you?		
		1. The head of family? <input type="checkbox"/> Yes <input type="checkbox"/> No		
		2. A widow or widower? <input type="checkbox"/> Yes <input type="checkbox"/> No		
		3. A citizen of 65 years of age with 10 yrs. continuous state residence? <input type="checkbox"/> Yes <input type="checkbox"/> No		
		4. Claiming this exemption on any other form in this or any other country? <input type="checkbox"/> Yes <input type="checkbox"/> No		
		Farm and Machinery Exemption If you are claiming this exemption, please attach IRS Schedule F. <input type="checkbox"/> Yes <input type="checkbox"/> No		
ASSET OR LINE NO.	SCHEDULE	ITEM DESCRIPTION	YR. PURCHASE	TOTAL ORIGINAL COST
IF THIS IS A FARM ACCOUNT AND/OR YOU HAVE FARM EQUIPMENT, BE SURE TO REPORT ALL OF YOUR EQUIPMENT TO PREVENT ADDITIONAL TAXES AND PENALTIES PER RCW 84.30.130				

PLEASE ATTACH A COPY OF YOUR ASSET LISTING FOR THIS LOCATION, IF AVAILABLE.

AFFIDAVIT: I declare that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete listing of all taxable property (including consigned merchandise and leased equipment) in Yakima County owned, held or controlled by me as of January 1st.

THIS LISTING AND STATEMENT CANNOT BE ACCEPTED BY THE ASSESSOR IF NOT SIGNED BY THE PROPERTY OWNER OR HIS DULY AUTHORIZED AGENT.

OWNER
OR AGENT (SIGNATURE) **X**

OWNER
OR AGENT (PRINT)

PHONE
NUMBER

DATE

E-mail Address:
(Optional)

THIS RETURN SUBJECT TO AUDIT AND VERIFICATION BY THE COUNTY ASSESSOR AND STATE DEPARTMENT OF REVENUE.
THE CONTENTS OF THIS FORM CONFORM TO THE STANDARDS AS PRESCRIBED BY THE STATE DEPARTMENT OF REVENUE.

YOU WILL RECEIVE A PERSONAL PROPERTY ASSESSMENT NOTICE

INSTRUCTIONS REGARDING THE LISTING OF PERSONAL PROPERTY

WHO MUST FILE· BURDEN ON TAXPAYER TO LIST (WAC 458-12-060) Every person, firm or corporation regardless of residency who owns or controls personal property not specifically exempted by law located in this state as of 12 noon on the first day of January shall be required to annually submit a personal property listing and statement. Such listing and statement shall be due regardless of whether or not the assessor has provided notice of such listing to the individual taxpayer.

INSTRUCTION: PLEASE UPDATE THIS LISTING - Cross out those items you did not own and add all items in your possession on January 1st. Be sure to follow all instructions below.

If you no longer own this property, return this form with details.

Be sure your name and mailing address (with zip code) are correct.

After it has been assessed, it is unlawful to remove any personal property from the county, or to sell any personal property until all taxes have been paid. Any person violating this provision shall be guilty of a misdemeanor. RCW 84.56.120

To avoid penalties, return no later than April 30th, - NO EXTENSION ALLOWED.

PENALTY FOR FAILURE OR REFUSAL TO LIST (R.C.W. 84.40.130) If any person or corporation shall fail or refuse to deliver to the assessor on or before April 30th of the assessment year, a signed personal property listing, unless due to reasonable cause, there shall be added to the amount of tax, five percent (5%) per month or fraction thereof, not to exceed twenty-five percent (25%) of the total tax.

\$15,000 HEAD OF FAMILY EXEMPTION (R.C.W. 84.36.120) Every qualified head of family is entitled to a \$15,000.00 deduction from the actual gross value of all their taxable personal property. "Head of Family" shall be construed to include a surviving spouse not remarried, any person receiving an old age pension under the laws of this state and any citizen over the age of sixty-five years, who has resided in the State of Washington continuously for 10 years. R.C.W. 84.36.110 & 120.

COMPUTER EQUIPMENT: Software and hardware need to be listed separately with year of acquisition and cost. Your listing should clarify type of software as either custom or canned. RCW 84.36.600 & 84.40.037

COMMERCIAL: List all office equipment, fixtures, number of video tapes, movable machinery and equipment by year of acquisition and actual cost regardless of age, including trade-in, freight and installation, and excluding sales tax.

LEASED EQUIPMENT: Lessee ...
List all leased equipment including beginning date of lease, listed selling price (including freight and installation), name and address of lessor. Leased equipment is assessed to the lessor. It will appear on the lessee's listing for information only as indicated by a schedule number 99.

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Exemption of Farm Machinery and Equipment. RCW 84.36.630 exempts farming machinery and equipment from the state property tax. The law declares that all machinery and equipment owned by a farmer that is personal property is exempt from property taxes levied for any state purpose if it is used exclusively in growing and producing agricultural products during the calendar year for which the claim for exemption is made.

"Farmer" means any person engaged in the business of growing or producing, upon the person's own lands or upon the lands in which the person has a present right of possession, any agricultural product to be sold commercially. "Farmer" does not include a person using such products as ingredients in a manufacturing process, or a person growing or producing such products for the person's own consumption. "Farmer" does not include a person selling any animal or substance obtained therefrom in connection with the person's business of operating a stockyard or a slaughter or packing house. "Farmer" does not include any person in respect to the business of taking, cultivating, or raising timber.

The following equipment, listed on the face of this form, does not qualify for the Farm Machinery & Equipment Exemption: (Attach a separate listing, if required.) (Equipment not qualifying includes; (1) equipment used to produce products used as ingredients of a manufacturing process, (2) equipment used in growing, raising, or producing agricultural products for a person's own consumption, (3) equipment used in the selling of animals from stockyards, slaughter houses, and packing houses, and (4) equipment used in cultivating or raising timber.)
