



Personal Property Listing Instructions

WAC 458-12-060

Washington State Law mandates that, “every person, firm, or corporation regardless of residency, is required to list all taxable personal property in the person’s ownership, possession, or control that is located in the county as of 12:00 PM on January 1 of the assessment year

- **IMPORTANT INFORMATION**

- Your Personal property listing must be filed with the Spokane County Assessor’s Office no later than April 30th. The penalty for late filing or failure to file shall be a 5% penalty per month, not to exceed \$50.00 per day for the 1st month, plus 5% for each additional month, or fraction of month, thereafter, until filed. Not to exceed a total of 25%. **NO EXTENSIONS GRANTED.** (RCW 84.40.130)
- By law, business owners are responsible for filing a personal property listing every year. This is true even if the owner does not receive a listing in the mail.
- The listing must be returned to the Assessor’s Office whether or not there are any changes.
- All businesses are subject to an audit of their personal property by the Spokane County Assessor or the Washington State Department of Revenue.

- **E-FILE FOR BUSINESS PERSONAL PROPERTY.** Use the link below to file your Personal Property Listing on Spokane County’s web-based filing system.

- efile available on the web at: <http://www.spokanecounty.org/assessor/efile>

- **PAPER FILING INSTRUCTIONS**

- Front of Form:
- Supplies: List the total cost of supplies purchased in the prior year. Supplies are those items that are used up during the course of the year and do not become an ingredient or component of an article being produced for sale. Examples of items to include in total cost: office supplies, cleaning supplies, shopping bags etc.
Do not include expensed assets in supplies.
- Type of Business: Check type of Business, if Sole Ownership, be sure to answer questions 1 thru 4.
- Verify Information: Verify business name, mailing address and location address. Correct if necessary.
- Back of Form:
- **Schedule No. 1 Equipment:**
- If first time filing, list all assets in your possession or control.
 - **Examples of items to be reported, but not limited to:**
 - **New Equipment not in Use** (CIP)
 - **Spare Parts** (to repair your equipment)
 - **Tools**
 - **Equipment in Storage and Idle Equipment**

Please see reverse side for additional instructions.

- Computers, network equipment & software
- Walk-in Coolers & restaurant equipment
- Signage
- Unlicensed vehicles, machines & trailers.
- Furniture, fixtures, counters, cubicles, shelving
- Electronic equipment: cash registers, typewriters, adding machines
- Copy machines, fax machines, telephones & equipment
- Rental DVD's & Blue Ray's

- Subsequent listings will have equipment listed on the front page. On page 2 indicate any changes: new purchases, disposals, transfer in/out of equipment from other locations. Attach a copy of your Federal Depreciation Schedule along with a list of any personal property not included on your Federal Schedule.
- **Fully depreciated equipment must be included as well as expensed assets.**
- **Include a detailed list of Leasehold Improvements.**
- Do not include sales tax.
- If deleting equipment, reason must be given. If sold, provide date and name/address of purchaser.

- **Schedule No. 2 Leased Equipment:**
 - Leased equipment is subject to personal property tax and must be listed by both the lessee and lessor. The Assessor will determine who will be taxed on the leased equipment. Provide the name and address of the leasing company, the original cost of the equipment and lease start date. Previously leased, but currently owned equipment must be listed under Schedule No. 1 using original cost and start date.

- **Schedule No. 3 Rental Videos, DVDs, Blue Rays, & Games**
 - Provide the total number available for rent as of January 1 based on category and the year purchased. (Current year purchased and all previous years)

- **Date, sign and provide a phone number.**

- **WHAT IF MY BUSINESS WAS SOLD OR CLOSED?**
 - If your business was CLOSED, return the personal property listing indicating the date of closure and final disposition of the equipment. If equipment was sold, provide the name and address of the purchaser.
 - If your business was SOLD, return the personal property listing indicating the date the business was sold along with the new business name, owners name and forwarding address. Provide a copy of the Purchase and Sale Agreement and/or Bill of Sale, if available.

SPOKANE COUNTY ASSESSOR'S OFFICE
PERSONAL PROPERTY SECTION
1116 W BROADWAY
SPOKANE, WA 99260
509-477-4787/FAX 509-477-2098
EMAIL: personalprop@spokanecounty.org
Additional information: <http://dor.wa.gov/content/home/>
FOR TAX BILLING QUESTIONS: Call the Treasurer's Office at 477-4713