



**Pierce County**  
**Office of the Assessor-Treasurer**  
2401 S 35th Street, Room 142  
Tacoma, WA 98409-7498  
(253) 798-6111 FAX (253) 798-3705  
[www.piercecountywa.org/atr](http://www.piercecountywa.org/atr)

**Mike Lonergan**  
Assessor-Treasurer

# **Filing the Pierce County Personal Property Asset Listing by Paper**

# Verify Preprinted Information

Verify preprinted information for the name, mailing address, UBI # and location address on the upper left side of the form. Make any necessary corrections to the right of the preprinted information. Indicate whether the address change is for MAILING or LOCATION or BOTH.

2401 South 35<sup>th</sup> Street Room 142  
Tacoma, Washington 98409  
(253)798-7130 or (253)798-2718



SMITHS DINER  
2401 S 35TH ST RM 142  
TACOMA WA 98409-7460

Enter address changes below.  
Indicate if changes are MAILING  
or LOCATION or BOTH.

*Note: The location address should  
be the location as of January 1<sup>st</sup>.*

**Account Number:** 12001 26786  
**UBI Number:** 600123456  
**Location Address:** 2401 S 35TH ST  
**Real Estate Parcel:** 7005000521

**Tax Code Area:** 005  
**Use Code:** 5800 RESTAUF

Business owners are required to file a separate listing for each business location in Pierce County. This is because we must, by law, allocate assessed values to the taxing district in which the property is located. (RCW 84.40.090.)

# Type of Business Organization

On the upper right side of the form, circle the appropriate choice under *Type of Business Organization*.

If your business is a **Sole Proprietorship**, you may qualify for the **Head of Family Exemption** valued up to \$15,000. To apply, answer the four related questions and provide your UBI number.

## AFFIDAVIT FOR LISTING PERSONAL PROPERTY

RCW 84.40.040(190)

**DATE DUE:** Apr 30, 2012

*Penalty for filing late is 5% for each month after the due date, up to 25%. Willful failure to file will result in a 100% penalty.*

### **Type of Business Organization (circle one)**

Partnership    Corporation    Sole Proprietor    Other

### **If Sole Proprietor of this Reported Property, are you . . .**

- |  |     |    |   |
|--|-----|----|---|
| 1. The head of a family?   | Yes | No | Must apply annually and<br>provide UBI number |
| 2. A widow or widower?   | Yes | No |   |
| 3. A citizen over 65 years of age with 10 years continuous State residency?                    | Yes | No |   |
| 4. Claiming the Head of Household exemption on any other business in this or any other County? | Yes | No |   |

12001 26786

**Head of Family** means there is someone else living with the business owner; i.e. spouse, child, parent, etc. (It does not mean that the business brings in the majority of income for the household.)

*This exemption is granted to only one location or business owned by the same person.*

You must complete the affidavit in its entirety in order to qualify for the exemption; i.e. the UBI number, a detailed asset listing (no Assessor Estimates), contact information, etc.

**This exemption must be applied for annually.**

**If the Business Sold, Closed, or Moved out of Pierce County, mark the box next to *Out of Business or Sold the Business.***

Has the Business Closed, Sold or Moved?  Yes (Refer to the following.)  No (Proceed to Supplies/Spare Parts.)  
If the business has *Closed, Sold or Moved*, in addition to completing the Asset Listing, please provide the information requested on the portion of the Asset Listing above the Signature space.

**Please complete the information requested on the portion of the asset listing above the Signature space. Attach a copy of the *Sales Agreement, Bill of Sale, or an Assumption Letter to the Asset Listing.***

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HAS THE BUSINESS CLOSED, SOLD OR MOVED? In addition to completing the Personal Property Asset Listing, please provide the information requested below, attach a copy of the *Sales Agreement*, the *Bill of Sale* or an *Assumption Letter* to the Asset Listing and return in the envelope provided.

Date Out of Business: \_\_\_\_\_ What happened to assets? \_\_\_\_\_  
Date of Sale: \_\_\_\_\_ Selling price of assets: \_\_\_\_\_  
New Owner's Name, Address, City, State, Zip: \_\_\_\_\_

Date Moved: \_\_\_\_\_ New Location Address: \_\_\_\_\_  
Information Provided By: \_\_\_\_\_ Telephone #: \_\_\_\_\_

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*If your business is moving out of Pierce County or going out of business after January 1<sup>st</sup> of the current year, the following year's taxes are due. (An advance tax can be calculated to enable the owner to close their books.)*

**Reminder: Property taxes follow the equipment/property, not the owner.**  
(This means if you buy a business with taxes due, you will be responsible for paying them.)

# Supplies and/or Rental DVDs, Games, Videos, etc.

All businesses should report a *monthly average dollar amount* for the **Supply** figure. The **Supply** figure should include supplies and materials that are not part of the items billed to the customer and are consumed within a 12 month period. (*Supplies do not include niceties; i.e. coffee, beverages, etc. provided by the business owner for staff .*)

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 amount in the space provided.

Example: If a business spent \$18,000 on supplies for the year, the Supply figure to report is \$1,500.  $\$18,000 / 12 \text{ months} = \mathbf{\$1,500 \text{ average monthly Supply figure.}}$

Supplies \$ **1,500** (monthly average) SUPPLIES/SPARE PARTS NOT HELD FOR SALE or which do not become an ingredient or component of an article being produced for sale. Do not include software licenses.

Number of rental DVDs, Games, Videos, etc. on hand on January 1<sup>st</sup>.

Purchased in:	2011	2010	2009 & prior
# of Rental DVD's, CDs & Laser Discs:	_____	_____	_____
# of Rental BlueRay DVDs & Video Games:	_____	_____	_____
# of Rental VHS Tapes:	_____	_____	_____

Complete this portion if your business provides rental **DVD's, Games, Videos, BlueRay DVDs, etc.** The quantities should reflect the total number available for rent as of January 1<sup>st</sup>. List the counts of new (purchased the previous year) and prior years separately.

# Previously Listed Assets

Previously reported assets are listed by *Category, Description, Purchase Year, and Original Cost* in the ***Listing for 20xx Tax Year*** portion of the form.

Make changes to these costs only if the assets have been destroyed, removed, or replaced. Make any necessary changes to these costs by drawing a line through the *Original Cost* and entering the correct figure in the *Balance Remaining* column.

*Example: You purchased two \$900 computers in 2005, the original cost totaled \$1,800. One computer was destroyed 3/5/2011. The original cost of \$1,800 should be crossed out and the remaining original cost of \$900 should be written under Balance Remaining.*

**REMIINDER: Make *all* changes in BLUE or BLACK.**

Listing for 2013 Tax Year					
OFFICE USE ONLY Trend	Category	Description	Purchase Year	Original Cost	Balance Remaining (NOT depreciated value)
C	012	COMPUTERS	2005	<del>1,800</del>	<b>900</b>
19	047	RESTAURANT EQUIPMENT	2010	43,500	
SUPL	SUP	SUPPLIES	2010	500	

## IMPORTANT REMINDERS:

All assets used to operate the business must be listed regardless of depreciation or being expensed on IRS listings.

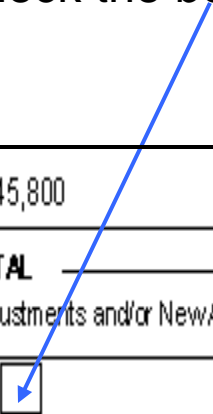
**REMIINDER: The Balance Remaining column is NOT for stating depreciated value.**

Costs will be removed **ONLY** when marked on the corresponding line item. It is NOT sufficient to reference attachments.

# No Changes to the Asset Listing?

If there are no changes to the asset listing, please check the box located below the asset listing.

<hr/>	
TOTAL	45,800
<hr/>	
REVISED TOTAL _____	
(Reflecting Adjustments and/or New Assets)	
<input type="checkbox"/>	



If there are **No Changes** to the assets listed, please mark this box.

*(Do NOT mark the No Changes box if the amount has an Assessor Estimate or if assets are not listed.)*

Any listing with an ASSESSOR ESTIMATE should be updated with the actual asset information. Do not check the *No Changes* box.

Estimated values do not depreciate and are subject to change annually. Failure to provide the detailed asset listing may result in an on-site audit.

# Reporting New or Transferred Assets

All assets being used in the course of business should be listed regardless of depreciation or being expensed. Assets not previously reported should be added in the lower section of the form labeled **List new or transferred purchases from the previous calendar year below**. Additional sheets may be attached if necessary.

*List new or transferred purchases from the previous calendar year below. Attach a separate sheet if necessary.*

Category	Description	Transfer	Purchase Year	Total Cost
052	FORKLIFT	YES	2005	18,000

- 1) A list of Category Codes has been included on the back side of the Instructions sheet. To identify the type of equipment being reported, select the number from the Category Code list that corresponds to the appropriate equipment type and enter it in the *Category* column. If you are unsure of the correct Category Code, please provide a detailed description and staff will determine the Category.
- 2) Describe the asset, i.e. forklift, software, etc. in the *Description* column.
- 3) Enter YES in the *Transfer* column if an asset has been transferred from another location. Any previous years assets that are not coded YES will be treated as omissions from previous listings and prior years taxes will be adjusted accordingly.
- 4) Under *Purchase Year*, enter the year that the asset was originally purchased.
- 5) Under *Original Cost*, enter the cost of the asset including freight, installation, and any trade-in-allowances. **Do not include sales tax.**
- *If an asset was leased and is now owned, list the original year the lease started and the original amount of the lease. Indicate the asset was previously leased in the description column.*



# Leasehold Improvements & Leased Equipment

*Leasehold Improvements, not listed, should be reported below. Attach a separate sheet if necessary.*

Leasehold Improvement Description (describe in detail)	Lessee Cost	Year Installed
<b>Flashing sign – 4 x 6 ft</b>	<b>\$2,300</b>	<b>2009</b>

*Leased Equipment should be reported below. Attach a separate sheet if necessary.*

Leasing Company Name/Address	Equipment Description	Date of Lease	Term of Lease	Monthly Rent	Total Cost in Year of Installation
<b>Copiers of America 2401 So 35<sup>th</sup> St Tacoma, WA 98409</b>	<b>Photo Copier</b>	<b>12/2011</b>	<b>60 mos</b>	<b>\$536</b>	<b>\$32,160</b>

**Leasehold Improvements** refer to additions and improvements made by the tenant/lessee to the land and/or buildings owned by someone else.

A detailed listing should include the *Improvement Description, Lessee Cost, and Year Installed*.

Leasehold improvements include but are not limited to awnings, signs, landscaping, counters, kitchen vents, acoustic ceilings, partition walls, walk-in coolers, plumbing, wiring, drapes/blinds, flooring/carpeting, shelving/cabinets, paint booths, postal/safe deposit boxes, etc.

All **Leased Equipment** should be reported.

Include *Leasing Company Name/Address, Equipment Description, Date of Lease, Term of Lease, Monthly Rent and Total Cost in Year of Installation*.

# Revised Total & Signature Block

Enter the *Revised Total* cost of the assets in the box provided.

The revised total should include the adjustments to the assets already listed and the additions reported.

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TOTAL 45,800

REVISED TOTAL _____ (Reflecting Adjustments and/or New Assets)
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Please make a copy for your records.

*Jane Doe*

Owner's or Agent's Signature

**Jane Doe**

Owner's or Agent's Name Printed

**John Smith**

Preparer's Name Printed

**(253) 555-1234**

Preparer's Telephone Number

**jsmith@gmail.com**

Preparer's Email Address

**April 29, 2012**

Date Mailed

*This return is subject to audit and verification by the Pierce County Assessor-Treasurer and Washington State Department of Revenue.*

*The contents of this form conform to the standards as prescribed by the Washington State Department of Revenue.*

**A PERSONAL PROPERTY VALUATION NOTICE WILL BE SENT AT A LATER DATE.**

**THIS IS NOT A TAX BILL.**

Complete *Owner's/Agent's Signature and Printed Name; Preparer's Printed Name, Telephone Number and Email Address.* Enter date mailed and make a copy for your records.

# **Personal Property Asset Listing**

## **Due April 30<sup>th</sup>**

- Please return the completed asset listing by April 30<sup>th</sup> (RCW 84.40.130) in the envelope provided.
- For additional help, please contact the Personal Property staff at [pcatrpp@co.pierce.wa.us](mailto:pcatrpp@co.pierce.wa.us) or call (253)798-7130 or (253)798-2718.