



Instructions for Lessors of Leased Equipment

As required by the Revised Code of Washington (RCW) 84.40.020, 84.40.040 and 84.40.190

Completing the Asset Listing for Leased Personal Property:

I. General Information:

NOTE: All changes must be made in **BLACK** or **BLUE**.

- The asset listing provided reflects the information previously reported.
- Verify *Name and Address* located on the left side of each form. Make any necessary corrections (or attach mailing labels) to the right of the preprinted information. Please *do not obliterate* the original information.
- The use of *the asset listing provided is required*. Equipment leased or rented as of January 1, 2017 should be listed. **If you no longer own this business or if the lease contracts have been sold to another company, in addition to completing the Asset Listing**, please contact the Personal Property department @ pcatrpp@co.pierce.wa.us or (253) 798-7130 for further instructions.
- **Equipment located on Joint Base Lewis-McChord is exempt from taxation and need not be reported.**

II. 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. *Costs will be removed ONLY when marked on the corresponding line item. It is NOT sufficient to reference attachments.*
- 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. The *Balance Remaining* column is *not* for stating the depreciated value.
- If a lease has been terminated, cross through the entire line.

III. New or Transferred Assets:

- New assets should be listed on a spreadsheet with the *lessee's name, location address, lease number, equipment description, year in service and original cost*. If your asset numbers are included on the spreadsheet, they may be added to the asset description *if requested*. **Do not enter a possible parcel number for the location.**
- **The information on the spreadsheet should be sorted alphabetically by city.** (*Equipment transferred from one location to another should be labeled as transferred* to avoid possible errors in assessing.) The spreadsheet can be printed and attached to the completed asset listing or preferably, emailed to pcatrpp@co.pierce.wa.us by April 30th. (*Note: The original asset listing must be completed and returned by April 30th even if a spreadsheet is emailed.*)
- *If a spreadsheet listing new or transferred assets has been emailed, please mark the appropriate box on the asset listing.* This will notify staff to watch for the email and verify receipt. If you do not receive an acknowledgement of your email within 10 business days, call (253) 798-7130. (Please confirm that your email address is included on the contact information portion of the asset listing.)
- 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. A list of Category Codes has been included on the reverse side of this page. If you are unsure of the correct Category Code, please provide a detailed description and staff will determine the Category.
- Historical costs must be provided when lease portfolios are purchased. If the sales tax has been capitalized, it may be deducted from the reported cost of the equipment.

IV. Signature:

- Complete *Owner's/Agent's Signature and Name Printed, Preparer's Name Printed, Telephone Number and Email Address*. Enter date mailed and make a copy for your records. Return the completed asset listing by April 30th in the pink self-addressed envelope provided. *NOTE: Emailed spreadsheets listing new or transferred leases must be sent by April 30th.*

V. Contact Us:

- If you need additional assistance, please contact the Personal Property department at pcatrpp@co.pierce.wa.us or (253) 798-7130.



Personal Property Category Codes
(M&E = Machinery & Equipment; F&F = Furniture & Fixtures)

AGRICULTURE		CONSTRUCTION M&E		LAUNDRY & DRY CLEANING M&E	044	RAILROAD CARS	058
Combines	001	General construction	035	LAUNDRY & DRY CLEANING M&E COIN OP		RECYCLING M&E	045
Dairy M&E	002	Land clearing	035			RECYCLING M&E HEAVY	040
Feed mill F&F	006	Marine ships, vessels, pleasure crafts	041	LAWN MAINT EQUIP	092	REFRIGERATION M&E (MFG)	043
Fertilizer applicators, dry	004	Road construction (heavy equip)	036	LEASEHOLD IMPROVEMENTS	029	REFRIGERATORS	024
Irrigation systems/tanks	003	Rock crushing (portable)	034	(Describe improvement in detail)		RENTAL EQUIP	
Liquid fertilizer	005	Rock crushing (stationary)	041	LEATHER PRODUCTS MFG M&E	039	Costumes	059
M&E (except tractors)	004	Sewer & utilities	035	LIBRARY, PROFESSIONAL	031	Electronic	021
Seed cleaning M&E	006	Vehicle not subjected to excise tax	052	LINEN SERVICE PICK UP/DELIVERY	082	Formal ware	059
Tractor	006	Well drilling	035	LINEN OWNED/RENTAL	059	Furniture	050
Air compressor	052	CONTAINER MFG M&E	041	LITHOGRAPH EQUIP	045	Musical instruments	050
AIR CONDITIONING UNITS, SINGLE	024	COOLERS WALK-IN	014	LOADER	052	Public U Rent (except heavy equip)	050
AIRCRAFT & AIRCRAFT PARTS MFG		COPIERS	015	LOCKERS, COIN-OP	045	RESEARCH & DEVELOPMENT M&E	051
Mfg M&E	042	COSTUMES, RENTAL	059	LOG STACKER/LOADER	032	RESTAURANT M&E & FAST FOOD	047
Small tools	069	CRANES, BRIDGE	017	LOGGING M&E	038	RESTAURANT F&F	026
Test equip	069	CRANES, CRAWLER	016	LOTTO MACHINES	094	RETAIL STORE F&F	024
ALARM SYSTEM, SECURITY/FIRE	065	CRANES, MOBILE TELESCOPIC	052	LUMBER & WOOD PRODUCTS		ROAD GRADERS	036
AMUSEMENT DEVICES RIDES	045	CRATES/BINS/PALLETS	011	Log stackers/loaders	032	ROCK CRUSHERS, STATIONARY	041
Music machines	007	DAIRY PROCESSING PLANT M&E	039	Log skidders/yards/towers	032	ROCK CRUSHER, PORTABLE	034
VCRs	071	DAYCARE	106	Logging M&E	038	SAFE DEPOSIT BOX/SAFES/VAULT DOOR	
Video games (machines)	061	DENTAL EQUIP, EXCEPT X-RAY	049	Plywood & veneer	040		062
Video tapes	Report Quantity	DENTAL X-RAY EQUIP	018	Pulp, paper, paperboard	041	SAMPLES/DISPLAYS/SAMPLE CASES	063
ANTIQUE F&F	008	DEPARTMENT STORE F&F	024	Sawmill, shake & shingle		SATELLITE RECEIVING DISHES	057
APPAREL MFG M&E	041	DIES/MOLDS/PATTERNS	019	Portable	042	SAWMILLS, PORTABLE	042
AQUA FARM NETS	073	DIES & MOLDS ELECTRONIC MFG	020	Stationary	041	SAWMILLS, STATIONARY	040
AQUA FARM PENS/SUPPORT	074	DIGGER	052	MACHINE SHOP M&E REPAIR	040	SCAFFOLDING	045
ARCHERY MFG M&E	041	DOCTOR EQUIP, EXCEPT X-RAY	049	MACHINE SHOP M&E, PRODUCTION	040	SECURITY SYSTEMS	065
ARTWORK	008	DRILL RIG	052	MAILING MACHINES	054	SERVICE STATION EQUIP	046
ASPHALT PLANTS, PORTABLE	034	DRUG STORE F&F	024	MAINTENANCE EQUIP	045	SEWING EQUIP	043
ASPHALT PLANTS, STATIONARY	041	DRY CLEANING & LAUNDRY M&E		MARINE ENGINE REPAIR EQUIP	046	SHEET METAL FABRICATION M&E	041
AUTO DIAGNOSTICS EQUIP	021	Non coin-op	044	MEAT PACKING M&E	041	SHOE & LEATHER PRODUCTS, MFG M&E	
AUTO REPAIR M&E	046	DRY CLEANING & LAUNDRY		MEAT PROCESSING	040		039
BACKHOE	052	M&E coin-op	037	MEDICAL EQUIP	049	SHOE REPAIR EQUIP	043
BAKERIES		DUMPSTERS, GARBAGE	076	METAL FABRICATION & EXTRUSION		SIGN MFG M&E	041
Industrial M&E	040	ELECTRIC WELDER	052	MFG M&E	040	SIGNS, NEON/PLASTIC	
Commercial/retail M&E	041	ELECTRICAL GENERATING, STEAM	039	METAL SHEET FABRICATION	041	ILLUMINATED/PORTABLE	066
BANK CASH MACHINES	021	ELECTRICAL GENERATING,		MIMEOGRAPH EQUIP	045	SKI MFG M&E	041
BANK F&F	023	GAS/DIESEL	045	MILLING MACHINES COMPUTER CONTR		SKI TOWS & LIFTS	033
BANK VAULT DOORS/SAFETY DEPOSIT		ELECTRICAL MFG M&E	041	(CNC)	075	SKIDDER	032
BOXES	062	ELECTRICAL REPAIR EQUIPMENT	045	MINING & MILLING M&E	033	SMELTING M&E	040
BASEBOARD HEATER MFG M&E		ELECTRONIC EQUIP OWNED/RENTAL	021	MOBILE YARD EQUIPMENT	052	SNOW CATS & PACKERS	089
BEAUTY/BARBER SHOP M&E	045	ELECTRONIC MFG EQUIP	021	MORTUARY SERVICE EQUIP	049	SNOWMOBILES	052
BEER KEGS	033	EXERCISE EQUIP	045	MOTEL FURNITURE & EQUIP	026	SOFT DRINK MFG M&E (Food)	042
BILLBOARDS &		FAX MACHINES	068	MUSIC INSTRUMENTS, RENTAL	050	SORTING/PACKING M&E (Food)	044
POSTER PANELS	Detailed Data Required	FISH PROCESSING M&E	041	MUSIC INSTRUMENTS, OWNED	050	SOUND SYSTEM	021
BLEACH MFG M&E	040	FLOUR, CEREAL & GRAIN MILLING	040	MUSIC STUDIO RECORDING EQUIP	021	STUMP CUTTER	052
BLEACH PACKAGING M&E	044	FOOD PROCESSING M&E	040	MUSIC SYSTEMS	021	SUPERMARKETS	
BLUEPRINT EQUIP	045	FORKLIFTS	052	NEON SIGNS	066	M&E	045
BOAT MOLDS, FIBERGLASS	010	FORMAL WEAR RENTAL	059	NEWSPAPER M&E		Walk-in coolers	014
BOAT REPAIR & CONST M & E	041	FOUNDRY M&E	039	Computer production	013	Cash register scanner	021
BOOK BINDERY M&E	041	FUEL OIL PUMPS & TANKS	043	Photographic	045	SURVEYING EQUIP	049
BOOM TRUCK	052	FUEL OIL DELIVERY EQUIP	045	Press	040	TANNING SALON EQUIP	045
BOTTLE MFG M & E	040	FURNITURE & FIXTURES ANTIQUE	008	Other M&E	044	TAVERN/BAR EQUIPMENT	048
BOWLING ALLEYS		Hotel/restaurant	026	NURSERY M&E GARDEN	045	TELEPHONE SERVICE/REPAIR EQUIP	047
Electronic scoring machines	021	Manufacturing	041	NURSING HOME EQUIPMENT		TELEPHONE SYSTEMS/PHONE	068
Lanes	028	Office/wholesale store	023	Non-medical	024	TELEVISION	021
Machines & equipment	045	Rental	050	Mattresses	077	TEXTILE TENT & AWNING MFG M&E	039
Pinsetters	047	Retail store/care centers	024	OFFICE COPY MACHINES	015	THEATRE F&F	025
BREWING & DISTILLING M&E	040	Theatre	025	OFFICE F&F	023	THEATRE PROJECTION EQUIP	045
BULLDOZER	052	GARBAGE M&E	046	OFFICE MACHINES, ELECTRIC &		TIRE RECAPPING	042
BUTCHER SHOPS M&E	043	GARBAGE WASTE CONTAINERS/		ELECTRONIC	021	TOILETS, PORTABLE	044
CABINET SHOP M&E	041	DUMPSTERS	076	OFFICE MACHINES, NON-ELECTRIC	054	TOWER, RADIO/TV	057
CABLEVISION SYSTEMS		GAS STATION M&E	046	OFFICE SAFES	062	TRACTOR, NON AGR	052
C.A.T.V & S.A.T.V. Equipment		GENERAL CONTRACTOR EQUIP	035	OFFICE TRAILERS	055	TWO WAY RADIOS	070
Signal Receiving Equipment	099	GOLF CARTS	048	OXYGEN & ACETYLENE TANKS	033	UNIFORMS	059
Distribution Equipment	096	GOLF COURSE EQUIP	046	PA SYSTEM	056	UNLICENSED VEHICLES	052
Headend Equipment	098	GOLF COURSE TRACTORS	043	PACKING, SORTING M&E	041	UPHOLSTERY M&E	045
Converters, Decoders,		GREENHOUSE & NURSERY M&E	045	PAGERS	021	UTILITIES ABOVE GROUND	045
Digital Boxes, Modems	095	GROCERY F&F	024	PAINT & VARNISH MFG M&E	041	UTILITIES BELOW GROUND	043
Electronic Testing Equipment/		GROCERY STORE WALK-IN COOLERS	014	PALLETS, CRATES, BINS, ETC	011	VACUUM CLEANERS	048
Small Tools	097	GROCERY CASH REGISTER SCANNERS		PAPER MFG M&E	041	PAPER MFG M&E	071
Television Production Equipment	100			PET GROOMING EQUIP	045	VENDING MACHINES	037
CANDY & CONFECTION MFG M&E	041	HAND TOOLS (Perishable)	067	PETROLEUM BULK STATION M&E	044	VETERINARY EQUIP	049
CAR WASH EQUIP	046	HARDWARE STORE F&F	024	PETROLEUM REFINING M&E	040	VIDEO CAMERA	021
CASH MACHINES	021	HATCHERY M&E	045	PHOTOGRAPHY EQUIP	045	VIDEO GAME MACHINES	061
CASH REGISTERS, SCANNERS	021	HEALTH SPA EQUIP	045	Digital Photography Equip	101	VIDEO TAPES	Report Quantity
CAT SCAN/MRI	021	HI TECH M&E		PHYSICAL THERAPY EQUIP	049	WALK-IN COOLERS	014
CELLULAR PHONES	068	Printed circuit board M&E	102	PINBALL GAMES	007	WAREHOUSE M&E	044
CEMENT, CLAY,		Silicon wafer		PLANTS RENTAL	059	WATER SOFTENERS	044
BRICK PRODUCTS MFG	040	Fabrication M&E	103	PLASTIC MFG M&E	040	WELDING SHOP M&E	043
CERAMIC KILNS	045	Product assembly M&E	104	PLUMBING SHOP EQUIP	049	WELL DRILLING M&E	035
CERAMIC MOLDS	019	Process support equipment	105	PLYWOOD & VENEER M&E	040	WINERY M&E	042
CHEMICAL MFG M&E	040	Process support piping	105	POINT OF SALE REGISTER	093	WOOD PRODUCTS MFG M&E	040
CHIROPRATIC EQUIP	049	HOSPITAL & NURSING HOME M&E NON-		POOL HALL EQUIP	044	WOODWORKING SHOPS M&E	041
CLOTHING MFG	039	MEDICAL	024	POLLUTION CONTROL EQUIP	033	WORD PROCESSOR	021
COIN-OP LOCKERS	045	ICE CREAM CABINETS	024	PORTABLE BLDGS/DISPLAY HOME	055	X-RAY/CAT SCAN	072
COIN-OP MACHINES	037	ICE & REFRIGERATION M&E	039	PRINTING/PUBLISHING PRESS	041	X-RAY/DENTAL	018
COMPUTER SYSTEMS		JANITORIAL SERVICE EQUIPMENT	048	PRINTING/PUBLISHING M&E	042		
Lotto machines	094	JEWELRY STORE F&F & EQUIP	024	PROJECTION EQUIP	045		
Main frame computers	094	JUKE BOXES	007	PROFESSIONAL EQUIP (Scientific, Doctor,			
Personal computers	012	KENNELS, DOGS/CATS	045	Dentist, etc)	049		
Printers	012	KEY DUPLICATION M&E	045	PROPANE TANKS	041		
Production systems computers	013	LABORATORY EQUIPMENT NON-ELECT		PULP & PAPER MFG	041		
Numeric controlled milling machines	075		027	RADIO & TELEVISION M&E			
Software canned	085	LAND CLEARING M&E	035	Broadcasting equip	047		
Software embedded (Canned or Custom), Include with cost of M&E.		LANDSCAPING M&E	045	Cable system (C.A.T.V.)	see Cablevision		
CONCRETE MFG M&E	040			Systems service & repair equip	047		
				Towers/satellite receiver	057		
				Radio-telephone equip (2-way)	070		

The Personal Property Category Codes as well as other related information may be found on the Pierce County Assessor-Treasurer's website at

www.piercecountywa.org/atr.

Personal Property Tutorials are NOW Available On-line

Go to www.piercecountywa.org/atr. From the Personal Property menu option on the left, click on **Instructions & Tutorials**. Select the *Department of Revenue Video* OR one of the selections under *Personal Property Instructions & Tutorials*.

Selections include:

General Information - filing requirements, filing options, and exemptions.

Electronic Filing - step by step instructions how to file your asset listing electronically.

File Asset Listing by Paper - step by step instructions how to file your asset listing by mail.

Instructions for Completing the Personal Property Asset Listing/Category Codes

Instructions for Lessors of Leased Equipment/Category Codes

See reverse for additional reporting information.