

WASHOE COUNTY

PERSONAL PROPERTY DECLARATION INSTRUCTIONS

Nevada law requires a declaration of personal property to be filed no later than July 31, or within 15 days after demand if mailed after July 15. The Assessor may grant one or more 30-day extensions. Extension requests may be emailed to: extensions@washoecounty.us. Even if you have no assets or have closed your business, you must return a declaration affirming same. Failure to file a complete asset listing will require the Assessor to make an estimate of the taxable value of your property. You will be responsible for payment of taxes based upon that estimate.

OPTIONS FOR SUBMISSION OF DECLARATION (**CHOOSE ONLY ONE**)

- 1. Online Submission:** The best method of filing your declaration is online at <https://www.washoecounty.us/assessor/dec> You will need your Personal Identification Number (PIN) located on your declaration to the right of your business name. Complete online instructions are available on the website. **DO NOT RETURN THE PAPER DECLARATION WHEN FILING ONLINE. (OR)**
- 2. Submission of an Asset Listing in an Excel File:** Such files must be uploaded in e-Dec at <https://www.washoecounty.us/assessor/dec> **DO NOT RETURN THE PAPER DECLARATION WHEN FILING ONLINE. (OR)**
- 3. Provide Existing "In-House" Listing:** Provide an asset listing *in a format similar to the reverse side* of the signed declaration. Complete the front of the Assessor's declaration, sign it and note on the back that the asset listing is attached. Return the declaration and attached listing to the Assessor. **(OR)**
- 4. Listing Completed Manually:** Review the listing of previously reported assets on the reverse side of the declaration. Draw a line through any items that are no longer in your possession. Add all assets not previously reported by typing or writing their description in the space provided. Return the signed declaration to the Assessor.

IMPORTANT: List all business personal property owned, rented, leased, or controlled as of July 1, 2011. Provide a generalized description in the "Asset Category" column. If needed, the Specific Description column may be used to better identify the asset. For Leasehold and Tenant Improvements, always provide a Specific Description. Enter the year of acquisition and the actual cost of each item. The cost should include the original purchase price plus transportation, installation, set-up, and additions or renovations to the item. If you do not have an acquisition cost, please report an estimated value of the item in the current year.

DO NOT INCLUDE: Sales tax or the cost of routine maintenance and repairs in the reported cost.

DO NOT REPORT: Items acquired after July 1, 2011, licensed vehicles, inventory held for resale, raw materials intended for the production of a finished product, intangibles, or supplies consumed within a twelve-month period. Specialized equipment installed on licensed vehicles (lift-gates, booms, drilling equipment, etc.) is to be reported. Leasehold and Tenant Improvements are also to be reported.

First Report Year: Enter a "Y" if the item was not included in the prior year listing, i.e. new acquisitions since last July 1, previously unreported items, or transfer of equipment from out of county or state.

Life: Refer to the Life Categories listing provided on the back of this instruction sheet to assign a life to each line entry. It is not necessary for the taxpayer to provide an asset life.

Leased Equipment: For leased, rented, or loaned equipment, you must report the name and mailing address of the entity you are leasing from (the Lessor). You must provide the purchase price of the equipment, whether you are the Lessee or the Lessor. If you are the Lessor, indicate the Lessee's name and report the location of the equipment in the Address field for each asset. Indicate the Term of Lease in months and the Lease Type Code based upon the legend below.

Lease Type Codes: O= Operating Lease, C= Capital Lease, P=Purchase Option Lease, S= Conditional Sale, I=In-house Lease, X=Other. **Please refer to your lease agreement for this information.**

COMPLETING THE DECLARATION

Complete steps 1-5 on the front of the declaration form. The declaration must be signed and returned to the Washoe County Assessor's Office unless you are submitting your declaration online.

TRAINING SESSIONS

Our office will be conducting training sessions for the proper completion of the personal property declaration. Please visit our website at <http://www.washoecounty.us/assessor> for the dates and locations. Persons attending the class receive an automatic 30-day extension for the filing of their declaration.

2011-2012 EQUIPMENT LIFE CATEGORIES

3 Year Life - PCs and Peripherals, Linens, Uniforms, Kitchen Small Wares, Video/DVD Rentals

Cardiac Laser Units Cell Phones & Handhelds Digital Cameras, Digital Projectors Formal Wear & Costume Rental	Glassware, Barware, Pots, Pans, Utensils Linens (Bedding, Tablecloths, Etc.) Motion Picture Prints Personal Computers & Peripherals	Software (Except Comp Integrated Machinery) Telecommunications - Box Converters Tokens (Promotional; Chips, Dice, Car Wash) Video, DVD, and Game Rentals
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5 Year Life - Computer Servers, Copiers, High-Tech Medical Diagnostic, Telephone Equipment, TVs

Computer Servers Copy & Duplicating Machines Chain Saws Digital or Non-Impact Printing Equipment Fax Machines	Jigs, Dies, Molds Medical Equipment: <i>High-Tech Diagnostic only</i> (Diagnostic Ultrasound, Nuclear Medicine Cameras Cardiac Ultrasonic, CAT, MRI, PET, General Ultrasonic, OB/GYN Ultrasonic)	Mfg Equip for Semiconductors Two-way and CB Radios Telephone, Telecom, Paging & Switching Equip Televisions - Analog and Digital Video Cameras (not part of Security Systems)
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7 Year Life - Digital and Electronic Equipment, Computer Mainframes, Security & Sound Systems

ATM Machines Auto Repair Diagnostic Equipment (electronic) Blue Print Machines (small table models only) Cash Registers (electronic) Closed Circuit Surveillance Camera Systems Computer-Integrated Machinery & Software Computer Mainframes Data Processing Equip (Internet/Web Search) Electronic Gaming Devices, Player Tracking Sys Golf Carts (electric) GPS Surveying Equip	Hand & Power Tools Heavy Use Washers (Accommodation, Food Svc & Laundry) Lawn Care Equipment Mailing Machines Medical, Dental, & Lab Equip: <i>high tech Electronic only</i> (Chart Recorders, Defibrillators, Oxygen Analyzers, Dopplers, EEG, EKG Machines, Heart Rate Devices Medical Laser Units, Oximeters, Spirometers, External Pacemakers, All Patient Monitors) Mfg Equip for Computer/Electronic/Communication Equip Mfg Equip for Navigational, Measuring, Medical Control Inst Mobile or Heavy Use (7 days per wk, multiple shifts)	Musical Instrument Rentals Outdoor Patio Furniture Point-of-Sale (POS) Systems Radio/TV Production Equipment Rental & Rent-to-Own Merchandise Signs (electronic) Ski Area Cats, Packers & Equip Rentals Sound Systems Special Tools for Plastic/Rubber Mfg Typewriters and Calculators Unlicensed Light Trucks & Autos Video & Flipper Games Window Air Conditioners
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10 Year Life - Radio & TV Broadcasting, Satellite Equipment (except Towers)

Cable TV Industry FFE Child Care Facility FFE Coaxial Cable (located outside of building) Cranes - Mobile Telescopic Daycare/Pre-School Equipment Electronic Controlled Infra-Red Laser Food Production Line Equipment (Electronic)	Laser Sending & Receiving Equipment Mfg Equip for Audio & Video Equipment Mfg Equip for Furniture & Related Product Mfg Cable Microwave Systems & Station Equipment Motors, Engines, Drive Units Performing Arts, Spectator Sports & Related: (Projection Equip, Furniture & Fixtures)	Radio Broadcasting FFE Satellite Dish Relay Earth Station E&F Service, Test, & Repair Equipment (Radio/TV) Subscriber Connection & Distribution Systems Unlicensed Freight Trucks & Tractor-Trailers Waste Management & Remediation Services: (De-Contamination, Dumpsters, Port-a-Pots)
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15 Year Life - General Commercial / Industrial FF&E, Construction, Signs, Leashold Improvements

Air Conditioners (except for structure or window) Apartment Furnishings & Appliances (not built-in) Automobile Repair & Maintenance (non- electronic) Blue Print Machines (except small table-top) Boom/Scissor Lifts Compressors Construction & Earth Moving Equipment Coaxial Cable (installed inside buildings) Currency Counters Decor Experimental Aircraft, Gliders, Kit-Built, Balloons Fiber Optic Cable Fire Arms, Guns Fire & Security Alarm Equipment Forklifts Gaming Equipment: Table Games, Mechanical Slots	Health & Personal Care Service Equipment Hotel/Motel Furnishings Ice Machines (Non-Industrial) Laundry & Dry Cleaning Equipment Leasehold or Tenant Improvements: Partitions, Trade Fixtures, Counters, Cabinets, Shelving, Pallet Racking, Grease Traps, Drop Boxes Specialty Electrical and/or HVAC for equipment Libraries (Law, Medical, Professional) Machinery Manufacturing Equipment (with exceptions) Mechanical Equipment Medical, Dental & Lab Equip (except high-tech) Office Equipment, Furniture & Appliances Photography & Photo Finishing Equipment Publishing Equipment	Refrigeration Equipment (Walk-ins, Freezers) Repair & Maintenance Equipment Restaurant & Bar Equipment Retail Store Fixtures Service Station & Carwash Equipment Signs (other than billboard or electronic) Surveying Equipment (not GPS) Tanks (above ground) Tanning Beds Theatre Equipment (except sound systems) Truck-Mounted Equipment Unlicensed Buses Vending Machines Welding Equipment Wholesale Distribution Equipment & Fixtures Wood Product Mfg Lathes & Shaping Tools
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20 Year Life - Locksmith & Locking Equipment, Safes & Vaults, Aircraft

Aircraft & Rotorcraft (Except Experimental & Kit-Built) Cereal Manufacturing, Grain Elevators Cold Storage & Ice Making Equipment Cranes - Bridge & Jib Generators	Locksmith & Locking Equipment (Inc. Electronic Locks) Production Equip used in Mfg Abrasive Products: (Cement & Concrete Products, Lime & Gypsum) Primary Metal Mfg (smelt/refine) Railroad Rolling Stock	Safes & Security Vaults Short Line Railroads Steam & Air-Conditioning Supply Water, Sewage & Other Systems Equip: (Aqueducts, Pumping Stations, Dist Mains)
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30 Year Life - Ski Lift, Broadcast & Cellular Towers, Power Generation & Distribution

Cellular Towers & Distribution Plant Electric Power Transmission & Distribution	Mechanical Portion of Packing & Sorting Line Equip Radio, Television, and Cellular Towers	Ski Area Tows, Lifts and Towers Transformers, Transmitting Towers
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50 Year to 20% Residual - Billboards