



**WASHOE COUNTY ASSESSOR**

**Michael E. Clark**

1001 E Ninth Street Bldg D  
PO Box 11130  
Reno NV 89520

Cori Burke, C.A.E.  
Chief Deputy Assessor

Rigo Lopez  
Chief Property Appraiser

Lora Zimmer  
Assessment Services Coordinator

**2018 NOTICE TO FILE**

**2018-19 DECLARATION OF BUSINESS PERSONAL PROPERTY**

**Account Number: 2XXXXXX Access Code: XXXXX**

**Website: <https://www.washoecounty.us/assessor/dec>**

Business Name  
Address  
Address  
Address

Date

**PROPERTY LOCATION:**

Dear Taxpayer:

Our records indicate you have a business presence in Washoe County. All businesses within the State of Nevada are required to file a Declaration of Personal Property annually with the County Assessor by July 31, or 15 days from the date of this notice, whichever is later.<sup>1</sup> ***If you do not file***, the Assessor is required to estimate the value of your business personal property. You will be responsible for any tax bill resulting from that estimate.

Your declaration must include a listing of all business assets such as furniture, computers, software and all other equipment in your possession as of July 1, 2018 that is owned, rented, leased, borrowed, donated or gifted; irrespective of the asset's age or cost; or if the asset has been fully depreciated or expensed for federal tax purposes.

**You are required to file even if the following apply:**

- **The business has closed or been sold**
- **No equipment is used by your business (an explanation is needed)**
- **You are a 501(c)(3) corporation for federal tax purposes**
- **You have a property tax exemption i.e. charitable organization, church, charter school, Veteran, etc.**

To file your declaration or to request a 30 day filing extension, please visit the secure website noted above and enter your account number and Access Code. If you are a business with more than fifty assets, or have multiple accounts and locations, we highly recommend you file online using the Excel upload option. Filing instructions can be found on the reverse of this letter.

Declaration training sessions will be held in the Health Department Conference Room, Building B located at 1001 E. Ninth St. in Reno. Registration is not required and those attending will be granted an automatic 30-day filing extension. The 2018 dates and times are: **Wednesday, July 11 from 1pm – 2pm and Thursday, July 26 from 9am – 10am. Versión en Español: Jueves, 26 de Julio de 5:30pm – 6:30pm.**

If you do not have computer or internet access, or need further assistance, please visit the Washoe County Assessor's Office at 1001 E. Ninth St. Building D in Reno between the hours of 8 am and 5 pm, Monday through Friday. You may also contact us at (775) 328-2213. **Please retain this notice. You will use this same log-in to view your valuation summary after you've received your tax bill.**

Sincerely,

Michael E. Clark  
Washoe County Assessor

<sup>1</sup> Nevada Revised Statute 361.265 requires the County Assessor to "demand a written statement, signed under penalty of perjury, on forms and in the format prescribed by the County Assessor, a listing of all personal property within the County, owned, claimed, possessed, controlled or managed by those persons, firms, corporations, associations or companies within his County."

## WASHOE COUNTY PERSONAL PROPERTY DECLARATION INSTRUCTIONS

Nevada law requires a declaration of personal property to be filed no later than July 31, 2018, or within 15 days after demand if mailed after July 15, 2018. *Even if you have no assets or have closed your business, you must submit a declaration online affirming such.*

Failure to submit 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.

Please file online at our secure website <https://www.washoecounty.us/assessor/dec/> where you'll find step by step instructions on filing your personal property declaration.

**IMPORTANT:** Report all business personal property owned, rented, donated, gifted, leased, or controlled as of July 1, 2018. Enter the specific asset description to identify each asset. Leasehold and Tenant Improvements must be reported and require a specific description. For new items, report the year of acquisition, description and actual cost for each item. Cost includes the original purchase price plus transportation, installation, set-up and additions or renovations to the item. **DO NOT INCLUDE** sales tax or the cost of routine maintenance and repairs. If actual acquisition cost is unknown, please report an estimate of the current value of the item and report the acquisition year as 2018. Report all specialized equipment installed on licensed vehicles (e.g., lift gates, booms, drilling equipment, etc.). Reporting asset serial numbers is optional. Even if items are fully depreciated for Federal tax purposes, you must report the asset and its original cost to the Assessor. Examples of reportable personal property can be found listed on the Equipment Life Categories sheet at <https://www.washoecounty.us/assessor/files/EquipmentLifeCategories.pdf>.

**DO NOT REPORT:** Items acquired after July 1, 2018, licensed vehicles, inventory held exclusively for resale, raw materials intended for the production of a finished product, intangibles, or supplies consumed within a twelve-month period.

**Leased/Rented Equipment:** For leased, rented, or loaned equipment, report the name and mailing address of the entity you are leasing from (the Lessor). Report acquisition cost as the actual cost of the equipment that would have been paid by the user to purchase the equipment at the time the lease commenced whether you are the Lessee or the Lessor. If you are the Lessor, report the Lessee's name and 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 following definitions. **Refer to your lease agreement for this information.**

**Lease Type Codes:** O = Operating Lease   C = Capital Lease   P= Purchase Option  
S = Conditional Sale   I= In-house Lease   X= Other

**TRAINING SESSIONS:** We offer group training sessions for online submission of your personal property declaration. The 2018 dates and times are: **Wednesday, July 11 from 1 pm – 2pm and Thursday, July 26 from 9am – 10am. Versión en Español: Jueves, 26 de Julio de 5:30pm – 6:30pm.**

Trainings typically last one hour. Sessions will be held in the Health Department Conference Room, Bldg. B at 1001 E. Ninth Street in Reno. All attendees will receive an automatic 30-day filing extension. If you have any questions or need additional assistance please contact the Personal Property Division at (775) 328-2213.