

INSTRUCTION FOR LISTING FARM PERSONAL PROPERTY

WHO MUST FILE: BURDEN ON TAXPAYER TO LIST (WAC 458.12.060) Every person is required to list all taxable (i.e. nonexempt) personal property in the person's ownership, possession or control. Every person required to list personal property is to deliver to the county Assessor a form listing all of the person's taxable personal property located in the county as of 12:00pm on January 1st of the assessment year. The listing may be delivered to the Assessor either in person, by mail or by electronic transmittal (e.g. internet based application, e-mail, or facsimile). For purposes of this rule, the term "person" includes natural persons and artificial persons such as partnerships, corporations, limited liability companies, associations, trusts and estates.

PLEASE UPDATE THE LISTING: Cross out those items you got rid of and add any new purchases as of January 1st. If you have sold the farm and/or equipment, or are no longer farming, notify the Assessor's office as soon as possible. Please provide, **in writing**, details of the date of sale, new owner's name and mailing address, or the date the farm closed and what happened to the equipment (i.e. sold, junked, reverted to personal use, etc.). You are liable for 100% of the taxes due the current year even though you may have been actively farming only part of the year. **You also may be liable** for taxes due the following year if you sold or closed your farm any time this year. Listings may be returned via email at: personalproperty@co.benton.wa.us or in the enclosed envelope no later than April 30th. *****NO EXTENSIONS ALLOWED*****

*****This listing must be updated and returned even if there are no changes to assets*****

ALL ITEMS REPORTED ARE TO BE LISTED according to year purchased, description of items and cost (including freight and installation) but excluding sales tax. These items can include but are not limited to:

SUPPLIES: Supplies are items used by a farm that do not become an ingredient or component of an article being manufactured or provided for sale. This would include, but is not limited to: standard office supplies, cleaning and veterinary supplies, orchard supplies (reflective ribbon, tree supports etc.). Supplies are reported by Average Monthly Expense.

SPARE PARTS, SMALL EXPENSED TOOLS: Cost of Spare Parts and Small Tools (not listed) on Hand as of December 31st

STORED FUEL & PROPANE: Fuel and/or Propane on hand as of December 31st – Gallons in storage multiplied by average price per gallon

COMPUTER AND OFFICE EQUIPMENT: Software and hardware are to be listed separately. Please specify type of computer system (i.e. laptop, personal, production, mainframe, server, etc.). List all office furniture, fixtures and equipment used in farm accounting.

FARM MACHINERY & EQUIPMENT: List all farm machinery and equipment, shop equipment and tools, and above ground irrigation equipment. Above ground irrigation can include but is not limited to: circles, wheel lines and moves, above ground sprinklers, hand lines, pumps, manifolds, water meters, etc. We do not pick up underground irrigation such as main line, or vineyard and hops drip lines. Wind machines, tanks (all types), portable hay covers and fabric type greenhouses are included as personal property. We do not pick up the concrete slabs these types of equipment are attached to.

LEASED EQUIPMENT: If your farm leases any equipment, please provide the start date, selling price (includes freight and installation), with name and address of the Lessor. Leased equipment is assessed to the lessor (true owner of the equipment).

****PLEASE INCLUDE A COPY OF YOUR CURRENT ASSET LIST IF APPLICABLE****

HEAD OF FAMILY EXEMPTION (HOF): If your farm is a sole ownership (not a Corporation, LLC, or Partnership), there is a \$15,000 "Head of Family" tax exemption. This means the first \$15,000 of assessed value of your personal property may be exempt from taxes if you meet the requirements. In order to qualify for the HOF exemption, you must meet one of the following criteria:

- **Head of Family OR a Married Person**
- **A widow or widower**
- **Over 65 years of age w/10 years of continuous residence**
- **A person who has a dependent person in their home, under their care, such as: a minor child, a minor brother/sister, grandchild, or parent.**

The HOF Exemption must be claimed annually on your return, and may not be claimed on more than one account, or in more than one County.

EXEMPTION OF FARM MACHINERY AND EQUIPMENT

Substitute House Bill (SHB) 1906, now codified under RCW 84.36.630, declares that all personal property machinery and equipment owned by a farmer and used exclusively to grow agricultural products can qualify for exemption from State property taxes (State school levy). ***The farmer will continue to file a personal property return and to pay local taxes on the machinery and equipment.*** The equipment must be used during the calendar year for which the claim for exemption is made. Qualifications for the exemption are clearly defined on the application enclosed. Due to limited space for listing machinery and equipment that does qualify, we are asking that if all equipment applies to just write on the exemption form "all equipment qualifies", or supply an attachment of qualifying equipment. **The claim for exemption must be filed annually, on a Department of Revenue form, and returned WITH the Personal Property Affidavit by April 30th of the assessment year in order to receive the exemption.**

**Please contact the Benton County Assessor's Personal Property Department with questions at
(509) 735-2394 option 2**