

Important Numbers & Websites

- Personal Property 775-328-2213
- Treasurer's Office 775-328-2510
- Assessor's Website
<https://www.washoecounty.us/assessor>
- e-Dec Website
<https://www.washoecounty.us/assessor/dec>
- Air e-Dec Website
<https://www.washoecounty.us/assessor/air/dec>



Completing Your Personal Property Declaration

Presented by the
Washoe County
Assessor's Office

Why Did I Receive a Notice to File a Property Declaration?

All businesses in Washoe County must complete and file a declaration annually which lists all **Personal Property** owned, possessed, controlled, or leased by the business, and located in Washoe County as of the lien date, July 1st.

What's the Purpose of the Property Declaration?

The completed declaration provides information needed to determine the taxable value of business personal property. Taxation of personal property has been in effect since Nevada became a state in 1864.

When is the Declaration Due?

The Declaration is normally filed with the Assessor by July 31st of each year, or 15 days from receipt, whichever is later. By statute the Assessor *may* grant one or more 30-day extensions.

What Happens if I don't file my Property Declaration?

Per statute, the Assessor is required to estimate the value of the personal property for any business for which a completed declaration is not received.

What Is Personal Property?

All property that is not defined or taxed as "real estate" or "real property" is considered to be "personal property."

"Personal" refers to the *kind* of property, not to who owns it.

Taxable personal property includes mobile homes, aircraft, billboards, and commercial equipment.

Examples of Personal Property

- Counters, cabinets, shelving, display cases, computers, peripherals, software
- Furniture, office equipment, phone systems, sound systems, alarm systems
- Window treatments, appliances, cleaning and maintenance equipment
- Manufacturing machinery and equipment, tools, specialized tenant improvements, signage, uniforms

Business Personal Property

Business personal property is taxable whether it is owned, leased, rented, loaned, gifted, borrowed or otherwise made available to the business. Nevada Revised Statutes, (NRS) chapters 360-361, provide for the taxation of all property, unless specifically exempted by law.

What Personal Property is Exempt?

- Business inventory held for resale
- Raw materials
- Consumable supplies (disposables)
- Livestock
- Boats, Watercraft and Campers
- Personal household belongings

Exemption of household goods does *not* extend to personal property or furnishings rented or leased to another party or rented in conjunction with the rental of a dwelling unit.

Costs *Not* to Report

Taxpayers should not report:

- custom software costs
- disposables
- sales tax
- real property improvements
- license and franchise fees
- normal maintenance costs
- vehicles currently registered with DMV
- items not located in Washoe County

Home Based Business

For home-based businesses, taxpayers should report equipment used, or available for use, to conduct or promote the business, regardless of the percentage of time it is used.

Reporting Assets

All assets and equipment used for your business, regardless of the item's value, age, owner, book value, or its method of acquisition, should be listed completely and accurately on the declaration. A completed listing includes a brief description of the asset, its cost to you, and the year you acquired it.

Cost Defined

The cost is defined as the purchase price of the item, including any applicable shipping and installation charges. Major retrofits or upgrading should also be included.

Items with no acquisition cost

- Estimate the value of the item at the time you received it, and report the acquisition year as the same year you received it;
- Or
- Estimate the value of the item today and report the current year as the acquisition year.

Sample Listing

| Alt Dscr | Units | Year Acq | Year Roll | Ecn Life | Obs % | Idx | Orig Cost |
|------------------|-------|----------|-----------|----------|-------|-----|-------------|
| 12 CHAIRS | 0 NA | 2019 | 2019 | 15 | 0 | 100 | \$1,750.00 |
| 4 DESKS | NA | 2020 | 2020 | 15 | 0 | 0 | \$2,000.00 |
| 4 COMPUTERS | NA | 2020 | 2020 | 3 | 0 | 0 | \$6,000.00 |
| COPY MACHINE | NA | 2020 | 2020 | 5 | 0 | 0 | \$10,000.00 |
| CONFERENCE TABLE | NA | 2020 | 2020 | 15 | 0 | 0 | \$1,000.00 |
| PHONES | NA | 2020 | 2020 | 5 | 0 | 0 | \$1,500.00 |

Acquisition Year

Acquisition year means the calendar year you acquired an item, even if the item wasn't new, or was acquired before the business opened.

The year of acquisition is needed so that the property's value can be calculated based upon the Nevada Tax Commission's **Expected Life Schedules**.

Leased Items

- Report the name and mailing address of the entity you are leasing from.
- Report acquisition cost as the cost that would have been paid by the user to purchase the equipment at the time the lease commenced.

Expected Life / Depreciation Schedule

- Life expectancies for assets are developed by the Nevada Department of Taxation and approved by the Nevada Tax Commission.
- The depreciation schedule for each life category is published annually by the Nevada Department of Taxation. It can be viewed on the Assessor's website.

Equipment Life Categories

| 2024 - 2025 EQUIPMENT LIFE CATEGORIES | | |
|--|---|--|
| 3 Year Life - PCs and Peripherals, Linens, Uniforms, Kitchen Small Wares, Video/DVD Rentals | | |
| Cable Box Converters | Formal Wear & Costume Rental | Printers (Small Inkjet/Laser/All-in-One) |
| Cardiac Laser Units | Glassware, Barware, Pots, Pans, Utensils | Software - except Comp-Integrated Machinery |
| Cell Phones, Handhelds & PDAs | Linens | Tokens, Chips, Dice |
| Dies, Jigs, Molds | Motion Picture Prints | Uniforms |
| Consumer Grade Digital Cameras | Personal Computers & Peripherals | Video, DVD, Game - Rentals |
| 5 Year Life - Computer Servers, Copiers, Hi-Tech Medical Diagnostic, Telephone Equipment, TVs | | |
| Computer Servers and Switches | Medical Equipment: High-Tech Diagnostic only | Printing Equip (Digital or Non-impact) |
| Copy & Duplicating Machines | Diagnostic Ultrasound, Nuclear Medicine Cameras | Two-way and CB Radios |
| Fax Machines | Cardiac Ultrasonic Scanners, CAT, MRI, PET | Telephone, Paging, Telecom Switching Equip |
| Special Tools for Glass or Fab Metal Mfg | General Ultrasonic, OB/GYN Ultrasonic | Televisions |
| Mfg Equip for Semiconductors | | Video Cameras (not part of Security Systems) |
| 7 Year Life - Digital and Electronic Equipment, Computer Mainframes, Security & Sound Systems | | |
| ATMs | GPS Equipment | Outdoor Patio Furnishings |
| Animal Aquaculture | Hand & Handheld Power Tools | Point-of-Sale (POS) Systems |
| Auto Repair Diagnostic (Electronic) | Heavy Use Washers (Accommodation, Food Svc & Laundry) | Radio/TV Production Equipment |
| Blue Print Machines (Small Table Models Only) | Health & Spa Electronic Equipment | Rental Furniture & Rent-to-Own Merchandise |
| Bowling Electronic Scoring Machines | Lawn Mowing Equipment | Rental Lawn & Garden Equip |
| Chain Saws & Portable Saw Mills | Mailing Machines | Electronic & Banner Signs |
| Cash Registers (Electronic) | Mfg Equip for Computer/Electronic/Communication Equip | Ski Area Snow Cabs, Packers & Equip Rentals |
| Closed Circuit Surveillance Camera Systems | Mfg Equip for Navigational, Measuring, Medical Control Inst | Sound Systems |
| Computer-Integrated Machinery & Software | Medical & Dental Equip: High Tech Electronic only: Chart | Special Tools for Plastic/Rubber/Primary Metal Mfg |
| Computer Mainframes | Recorders, Defibrillators, Oxygen Analyzers, Dopplers, | Typewriters and Calculators |
| Data Processing Equip | EEG, EKG, Heartrate devices, Medical Laser Units, | Unlicensed Automobiles |
| Electronic & Computerized Lab Equipment | Oximeters, Spirometers, Ext Pacemakers, Patient Monitors. | Video & Flipper Games |
| Electronic Gaming Eq, Player Tracking Systems | Mobile or Heavy Use Equipment (7 Days per Wk, Multi-Shift) | Water Coolers & Equipment |
| Golf Carts (Electric) | Motion Picture Production & Sound Recording | Window Air Conditioners |
| Electronic Locking Equip/Access Control Systems | Medical Instrument Rentals | |
| 10 Year Life - Radio & TV Broadcasting, Satellite Equipment (except Towers) | | |
| Child Day Care Equipment | Manufacturing for Audio & Video Equipment | Radio & Television Broadcasting PPE |
| Coastal Cable (Located Outside of Building) | Manufacturing for Electrical, Appliance, Transportation Eq | Satellite Dish Relay Earth Station Equipment |
| Cranes - Mobile Telescopic | Manufacturing for Furniture & Related Products | Service Test & Repair Equipment (Radio/TV) |
| Electronic Controlled Infra-Red Laser Instruments | Manufacturing - Electronic Portion of Line Equip | Subscriber Connection & Distribution Systems |
| Fertilizer Distribution | Microwave Systems & Station Equipment-Cable/Telecom | Unlicensed Freight Trucks & Tractor-Trailers |
| Food Production Electronic Line Equipment | Motors, Engines, Drive Units (Oil & Gas Engine) | Waste Management & Remediation Services: |
| Laser Sending & Receiving Equipment | Performing Arts, Spectator Sports & Related: | (De-Contamination, Dumpsters, Portable Toilets) |
| | (Projection, Lighting & Stage Equipment) | |
| 15 Year Life - General Commercial / Industrial FF&E, Construction, Signs, Leasehold Improvements | | |
| Air Conditioners (except for Structure or Window) | Gaming Tables, Mechanical Slots, Juice Boxes | Refrigeration Equipment |
| Apartment Furnishings & Appliances (Not Built-in) | | Repair & Maintenance Equipment |
| Blue Print Machines (except Small Table-top) | Health & Personal Care Service Equipment | Restaurant & Bar Equipment |
| Brooms & Sissor Lifts | Hotel/Hotel Furnishings | Retail Store Fixtures |
| Compressors | Ice Machines (Non-Industrial) | Service Station equipment |
| Construction & Earth Moving Equipment | Laundry & Dry Cleaning Equipment | Signs (except Billboard or Electronic) |
| Coastal Cable (Installed Inside buildings) | Leasehold/Tenant Improvements: Partitions, Trade Fixtures, | Surveying Equipment (not GPS) |
| Coin Wrap Equipment & Currency Counters | Counters, Cabinets, Shelving, Pallet Racking, Grease Traps, | Tanks (Above Ground) |
| Crop Production (Tractors, combines, balers) | Drop Boxes, Specialty Electrical and HVAC for Equipment. | Tanning Beds |
| Decor | Literature | Theater Equipment |
| Display Cases & Racks | Machinery Manufacturing | Truck-Mounted Equipment |
| Experimental Aircraft, Gliders, Kit-Built, Balloons | Medical, Dental & Lab Equip (except High-Tech) | Unlicensed Buses |
| Fiber Optic Cable | Office Equipment, Furniture & Kitchen Appliances | Vending Machines |
| Fire & Security Alarm Equipment | Photography & Photo Finishing Equipment | Welding Equipment |
| Forklifts | Publishing Equipment | Warehousing & Wholesale Fixtures & Equipment |
| | Quarry Equip & Portable Ready Mix Plants | Wood Product Mfg (except furniture) |
| 20 Year Life - Locksmith & Locking Equipment, Safes & Vaults, Aircraft | | |
| Aircraft & Rotorcraft (except Experimental & Kit) | Grain Elevators | Oxygen Generation |
| Cereal Manufacturing | Firearms | Petroleum and Coal Products Manufacturing |
| Cold Storage & Ice Making Equipment | Locksmith & Locking Equipment (Mechanical & Electronic) | Railroad Rolling Stock & Short Line Railroads |
| Cranes - Bridge & Jib | Production Equip Used to Manufacture: Abrasive Products, | Safes, Security Vaults |
| Generators | Cement & Concrete Products, Lime & Gypsum | Water Transportation |
| | Primary Metal Manufacturing (Smelt/Refine) | |
| 30 Year Life - Utilities, Power Generation & Distribution | | |
| Electric Power Transmission & Distribution | Oil & Gas Transformers | Telecom Distribution Plant & Towers |
| Mechanical Portion of Packing & Sorting Line Equip | Steam & Air-conditioning Supply | Water, Sewage & Other Systems Equip: |
| | | (Aqueducts, Pumping Stations, Clear Main) |
| 50 Year to 20% Residual - Billboards | | |

C:\Users\gross\Desktop\2023 - 2024 Life categories06072022.xlsx

2024/25 Life Tables

[3 Year Life](#) | [5 Year Life](#) | [7 Year Life](#) | [10 Year Life](#) | [15 Year Life](#) | [20 Year Life](#) | [30 Year Life](#) | [50 Year Life](#)

Each year the Division of Assessment Standards of the Nevada State Department of Taxation publishes the Personal Property Manual. Contained in this manual are tables of index and depreciation factors used to develop the taxable value for personal property. The table used is dependent on the expected life for the type of property or industry group. The tables include Cost Index factors which convert the items original cost to current replacement cost. That figure is then depreciated resulting in the items taxable, or full cash value. Assessed value is calculated by applying the assessment ratio of 35%.

Example:

A computer was acquired in 2021 for \$1500.

\$1500 (actual cost) x 1.16 (cost index for 2021 3 year life) = \$1740.00 (cost of replacement)

\$1740 x 0.05 (percent good for 2021 3 year life) = \$87 (taxable value)

\$87 x 0.35 (assessment ratio) = \$30 (assessed value rounded)

For information on tax rates and calculations please visit the [Washoe County Treasurer's](#) website.

| 3 YEAR LIFE SCHEDULE | | | | |
|----------------------|-----|------------|----------------------|--------------|
| Year | Age | Cost Index | Percent Depreciation | Percent Good |
| 2024 | 0 | 1.00 | 0.00 | 100.00 |
| 2023 | 1 | 1.03 | 67.00 | 33.00 |
| 2022 | 2 | 1.06 | 89.00 | 11.00 |
| 2021 | 3 | 1.16 | 95.00 | 5.00 |
| Residual | | 1.16 | 95.00 | 5.00 |

[BACK TO TOP](#)

Closed, non-operational, or sold businesses.

Please remember:

Keeping the Assessor informed of any changes in ownership, business address, mailing address or status is the responsibility of the taxpayer.

Review and Audit

- The appraisal staff may conduct field verifications and desk audits for data reported on the declaration.
- Taxpayers may also be contacted by a professional auditing service engaged by the County (Tax Management Assoc).

When Should I Expect a Tax Bill?

- The personal property tax bill may be calculated and sent any time between the time the declaration is received and the following April 30th.
- The Assessor may also send a tax bill for any previously undiscovered taxable property for up to three years from when it should have been assessed.

Are taxes prorated?

- No. The tax year runs from July 1 to June 30. Usually, only businesses open on July 1 are billed for that tax year.
- Businesses opening after July 1 will be billed in the following tax year.

Minimum Tax Bill NRS 361.068(2)

NRS provide for the exemption of a minimum value when the calculated tax bill is below a certain amount.

For 2024-25 the minimum tax bill is \$10.00, about \$780.00 in value.

In 2023-24, 3,000 (approximately 16%) commercial accounts did not receive a tax bill.

Filing online with e-Dec

- Log in to secure website at <https://www.washoecounty.us/assessor/dec>
- Enter account identifier number and access code
- Follow instructions-only three steps
- Can work on it at any hour. Any changes are saved automatically.
- When complete, check e-mail to ensure declaration was "Submitted"

Personal Property Declaration



OFFICE OF WASHOE COUNTY ASSESSOR

CHRIS S. SARMAN

www.washoecounty.gov/assessor
1001 E. NINTH STREET BLDG D- RENO, NEVADA 89512 · (775) 328-2213

AS REQUIRED BY NEVADA REVISED STATUTE [361.265](#), PLEASE DECLARE ALL PERSONAL PROPERTY OWNED, CLAIMED, POSSESSED, CONTROLLED, OR, MANAGED BY YOU AT THIS LOCATION AS OF JULY 1, 2024. COMPLETE IN DETAIL AND FILE WITH THE ASSESSOR'S OFFICE BY JULY 31, 2024 OR 15 DAYS AFTER DEMAND, WHICHEVER IS LATER. ALL VALUATIONS ARE SUBJECT TO AUDIT.

Welcome to Washoe County Personal Property on-line filing (**eDec**). This site works best using the latest versions of Microsoft Edge, Firefox or Chrome. If you are a business operating in Washoe County, you should have received a Commercial Personal Property Declaration notice in the mail with instructions for filing online. To LOGIN, please enter your Account Number and Access Code located at the top of your Notice to File letter (see Example below). For assistance, call (775) 328-2213 or email declarations@washoecounty.gov.

LOGIN

Account:

Access Code:

Login

After you have received a tax bill, you can return to this site to view your itemized assessment. Keep your Notice to File letter which contains the website address, and your Account and Access Code numbers.

Dear Taxpayer,

Our records indicate you have a business presence in Washoe County. NRS 361.265(3) requires Business Personal Property Declarations to be filed by July 31st or 15 days from this notice, whichever is later. Failure to file your declaration or failing to file in our prescribed format will result in an estimation of value and a potential 20% penalty. You will be responsible for any bill resulting from that estimate. To complete your online 2024/2025 declaration please go to:



www.washoecounty.gov/assessor/dec/

Account Number 9999999

Access Code XXXXXX

Step One- Confirm Business Information

Step 1 Confirm Business Information

Account

Business Name

Owner

Location

Mailing Address

Contact Agent

Account number

Business Name

Owner

Physical Address

Mailing address

Check any of the following that apply

Is this Business Address, Location and Contact Agent correct?

YES ☒

NO ☐

Would you also like your Notice to File via email? Please confirm your email address. You are responsible for informing us if your email address changes.

YES ☐

NO ☐

Email

This Business has been Sold ☐

Permanently Out of Business ☐

None of the above ☒

NO acquisitions, leases/loans, or disposals since last report. ☐

Actual State of Business

SAVE

Cancel

Pursuant to [NRS 239B.040](#), the Washoe County Assessors Office will not share, sell, or disclose your phone numbers or email address to any third parties. This information is used solely by our office for contact purposes to insure the proper filing of your declaration.

- If your business was Sold/Out of Business on or before 07/01/2024, it is imperative that you also close any business license you hold with the City of Reno, Sparks or Washoe County.
- If The Business Address, Location or contact information is incorrect, select No and you will be allowed to update your information
- You can now select to receive your Notice to File via email in addition to your paper notice
 - Update the Assessor's Office with any email changes

- If you need to update your Business Name, Mailing Address, Business Location or Contact Information- you can do so here.

Business Name and Owner

Business (DBA) Name: BUSINESS NAME

Primary Owner Last Name OR Legal Owning Entity: LAST NAME

Primary Owner First Name (if applicable): FIRST NAME

Mailing Address and Business Phone

Mail Attention Line (optional)

Address 1: 1001 E NINTH ST

Address 2:

Bldg/Suite/Unit Number: # D-120

City / State: RENO Nevada

Zip: 89520

Business Phone: 775 - 328 - 2213

Business Location

Street Number: 1001

Street Direction (N,S,E,W): E

Street Name: NINTH ST

Bldg/Suite/Unit Number: D120

City: RENO

Zip: 89520

Contact Agent

Preparer Name: FULL NAME

Preparer Title: OWNER

Preparer Company Name: BUSINESS NAME

Address: 1001 E NINTH ST D120

City / State: RENO Nevada

Zip: 89520


Preparer Phone Number: 775 - 328 - 2213

Fax Number:

Email Address: BUSINESS@DOMAIN.COM

SAVE Cancel

Step Two- Add/Remove Business Assets

 **OFFICE OF WASHOE COUNTY ASSESSOR**
CHRIS S. SARMAN
www.washoecounty.gov/assessor
1001 E. NINTH STREET BLDG D, RENO, NEVADA 89512 · (775) 328-2213

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1 Edit Business Info 2 Add/Remove Assets 3 Submit Declaration LOGOUT

REQUEST EXTENSION ➡ → DUE DATE: 07-31-2024

Step 1 Confirm Business Information

Account [REDACTED] **Notification Email** BUSINESS@DOMAIN.COM

Business Name BUSINESS NAME

Owner LAST NAME, FIRST NAME

Location 1001 E NINTH ST D120 RENO NV 89520

Mailing Address 1001 E NINTH ST
D-120
RENO NV 89520
775-328-2213

Contact Agent FULL NAME - OWNER
BUSINESS NAME
1001 E NINTH ST D120
RENO NV 89520
BUSINESS@DOMAIN.COM
Phn: 775-328-2213
Fax:

Step 2 Add/Remove Business Assets

To submit your asset listing, you have 2 options.

➡ [Add/Remove Assets](#) [Upload Your Asset List](#)

Please refer to the [Personal Property Declaration Instruction sheet](#), the [Equipment Life Categories](#) for additional guidelines.
[Personal Property Declaration Instructions en Español](#)

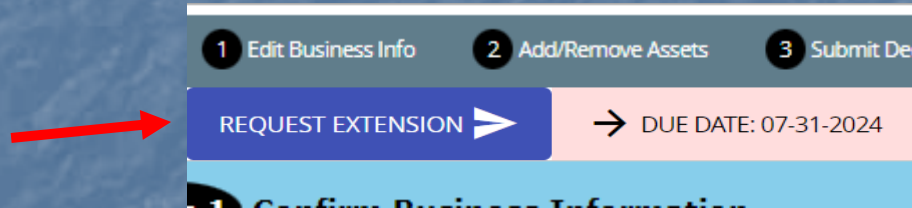
You can also view our Training Power Point document here: [Power Point Training](#)
[Power Point Training en Español](#)

When you are done with Step 2, Click [Submit Declaration](#)

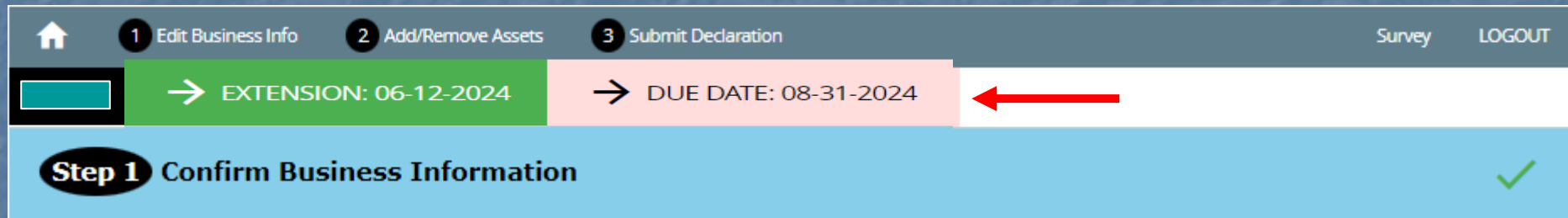
| | Count | Net Cost |
|-----------------------|-------|----------|
| Prior Assets Declared | 15 | 48,346 |
| Assets Added | 0 | 0 |
| Assets Retired | 0 | (0) |
| Net Total | 15 | 48,346 |

- Assets can be added in two ways. Using our eDec system to Add/Remove Assets or by Uploading a Excel file (using our REQUIRED template).
- Click on the Add/remove Assets button to use our Online Form.

Extensions- If your business requires an extension to file, a request for extension must be made by 7/31/2024.




- This Can be done by clicking on the Request Extension Button.









- Only one extension will be granted with new date to file of 8/31/2024. You must file by this date or your account will be estimated.
- You know you have been approved when you see the new date to file, like shown above.

Step 2- Using the Online Form

Step 1 Confirm Business Information 


Step 2 Add/Remove Business Assets Add Assets eDec Home Submit Declaration

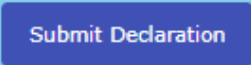
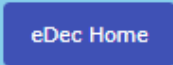
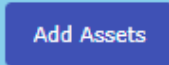

FILTER LIST Filter Asset List × Assets Declared: 15 Net Total: \$48,346.00

| No. | CODE DESCRIPTION | MANUAL DESCRIPTION | SERIAL NO. | LIFE | ROLL YEAR | YEAR ACQ | ORIG PRICE |
|-----|-----------------------|------------------------|------------|------|-----------|----------|--|
| 1 | SEVEN-YEAR LIFE ITEMS | SPEAKER | | 7YR | 2016 | 2015 | \$1,688.00  |
| 2 | FIFTEEN-YEAR ITEMS | WORK TABLE | | 15YR | 2016 | 2015 | \$750.00  |
| 3 | FIFTEEN-YEAR ITEMS | UNDER COUNTER FREEZERS | | 15YR | 2016 | 2015 | \$1,000.00  |
| 4 | FIFTEEN-YEAR ITEMS | TWO DOOR TALL FREEZER | | 15YR | 2016 | 2015 | \$1,250.00  |
| 5 | FIFTEEN-YEAR ITEMS | 6 DOOR FRIDGE | | 15YR | 2016 | 2015 | \$2,000.00  |
| 6 | FIFTEEN-YEAR ITEMS | REFRIGERATOR | | 15YR | 2016 | 2015 | \$2,126.00  |


- Any existing assets will be reflected here.
- Assets must remain on a asset listing for as long as the business retains them. Do not remove items you believe are fully depreciated. Doing so could result in account estimate.

Step 2- Using the Online Form

Step 1 Confirm Business Information 







Step 2 Add/Remove Business Assets 

FILTER LIST

Filter Asset List 

Assets Declared: 15

Net Total: \$48,346.00

| No. | CODE DESCRIPTION | MANUAL DESCRIPTION | SERIAL NO. | LIFE | ROLL YEAR | YEAR ACQ | ORIG PRICE | |
|-----|-----------------------|------------------------|------------|------|-----------|----------|------------|---|
| 1 | SEVEN-YEAR LIFE ITEMS | SPEAKER | | 7YR | 2016 | 2015 | \$1,688.00 |  |
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| 6 | FIFTEEN-YEAR ITEMS | REFRIGERATOR | | 15YR | 2016 | 2015 | \$2,126.00 |  |

- Assets can be added by clicking the Add Assets Button.
- Assets can be deleted by clicking on the Trash Can located next to the asset's original price.

Step 2- Using the Online Form

Step 1 Confirm Business Information

Step 2 Add/Remove Business Assets
 [eDec Home](#)
[Submit Declaration](#)

Add New Asset

Asset Description

Computers

Serial Number

Year Acquired

2021

Asset Cost (not including sales tax)

35000

Economic Life

3 Years

Lease Type

Not Leased

SAVE

FILTER LIST

Filter Asset List

Assets Declared: 14

Net Total: \$46,658.00

| No. | CODE DESCRIPTION | MANUAL DESCRIPTION | SERIAL NO. | LIFE | ROLL YEAR | YEAR ACQ | ORIG PRICE |
|----------|-----------------------|------------------------|------------|------|-----------|----------|------------|
| 1 REMOVE | SEVEN-YEAR LIFE ITEMS | SPEAKER | | 7YR | 2016 | 2015 | \$1,688.00 |
| 2 | FIFTEEN-YEAR ITEMS | WORK TABLE | | 15YR | 2016 | 2015 | \$750.00 |
| 3 | FIFTEEN-YEAR ITEMS | UNDER COUNTER FREEZERS | | 15YR | 2016 | 2015 | \$1,000.00 |
| 4 | FIFTEEN-YEAR ITEMS | TWO DOOR TALL FREEZER | | 15YR | 2016 | 2015 | \$1,250.00 |
| 5 | FIFTEEN-YEAR ITEMS | 6 DOOR FRIDGE | | 15YR | 2016 | 2015 | \$2,000.00 |
| 6 | FIFTEEN-YEAR ITEMS | REFRIGERATOR | | 15YR | 2016 | 2015 | \$2,126.00 |

- Assets must have a Description, Year Acquired, Acquisition Cost and Economic Life.
- We are required to use the economic life/depreciation schedules issued by the Nevada Department of Taxation. If you are unsure about which economic life to use, you can select unknown. Please make sure the asset is accurately described so we may apply the correct depreciation for you.
- Serial numbers are recommended but not required. Including the serial number may help you identify the asset in the future.

Step 2- Using the Online Form, Leased Assets

Step 1 Confirm Business Information

Step 2 Add/Remove Business Assets
 [eDec Home](#)
[Submit Declaration](#)

Add New Asset

Asset Description

Copy Machine

Serial Number

Year Acquired

2020

Asset Cost (not including sales tax)

100000

Economic Life

Unknown

Lease Type

OPERATING LEASE

Lessor/Lessee

Xerox

Lease Number

Y20-123456789

Lease Term

36

Lessor Address or Asset Location

123 Main St

City / State:

Anywhere

Nevada

Zip:

89502

SAVE

FILTER LIST

Filter Asset List

Assets Declared: 16

Net Total: \$96,658.00

| No. | CODE DESCRIPTION | MANUAL DESCRIPTION | SERIAL NO. | LIFE | ROLL YEAR | YEAR ACQ | ORIG PRICE |
|----------|-----------------------|------------------------|------------|------|-----------|----------|-----------------------|
| 1 | NEW 2022 ITEM | Computers | | 3YR | 2022 | 2020 | \$35,000.00 |
| 2 | NEW 2022 ITEM | Office Furniture | | 15YR | 2022 | 2020 | \$15,000.00 |
| 3 REMOVE | SEVEN-YEAR LIFE ITEMS | SPEAKER | | 7YR | 2016 | 2015 | \$1,688.00 |
| 4 | FIFTEEN-YEAR ITEMS | WORK TABLE | | 15YR | 2016 | 2015 | \$750.00 |
| 5 | FIFTEEN-YEAR ITEMS | UNDER COUNTER FREEZERS | | 15YR | 2016 | 2015 | \$1,000.00 |
| 6 | FIFTEEN-YEAR ITEMS | TWO DOOR TALL FREEZER | | 15YR | 2016 | 2015 | \$1,250.00 |
| 7 | FIFTEEN-YEAR ITEMS | 6 DOOR FRIDGE | | 15YR | 2016 | 2015 | \$2,000.00 |
| 8 | FIFTEEN-YEAR ITEMS | REFRIGERATOR | | 15YR | 2016 | 2015 | \$2,126.00 |

- Leased Assets must be properly reported by BOTH the Lessor and the Lessee.
- In many cases a “lease agreement” is really a special financing arrangement, where at the end of the “lease” the asset is owned by the lessee and the lessee is responsible for taxation.
- Who is responsible for tax is typically described in your lease agreement. If you are unsure, please contact your lessor.

Step 2- Using the Online Form

Step 1 Confirm Business Information

Step 2 Add/Remove Business Assets

[eDec Home](#)
[Submit Declaration](#)

Add New Asset

Asset Description

Serial Number

Year Acquired

Asset Cost (not including sales tax)

Economic Life

Choose Life

Lease Type

Not Leased

SAVE

FILTER LIST

Filter Asset List

Assets Declared: 17

Net Total: \$196,658.00

| No. | CODE DESCRIPTION | MANUAL DESCRIPTION | SERIAL NO. | LIFE | ROLL YEAR | YEAR ACQ | ORIG PRICE |
|-----------------|-----------------------|------------------------|------------|-------------------------------|-----------|---------------|--------------|
| 1 | NEW 2022 ITEM | Computers | | 3YR | 2022 | 2020 | \$35,000.00 |
| 2 | NEW 2022 ITEM | Office Furniture | | 15YR | 2022 | 2020 | \$15,000.00 |
| 3 | NEW 2022 ITEM | Copy Machine | | UNK | 2022 | 2020 | \$100,000.00 |
| Lease Type | | Lessor/Lessee | | Location | | Lease No. | Lease Term |
| OPERATING LEASE | | Xerox | | 123 Main St Anywhere NV 89502 | | V20-123456789 | 36 |
| 4 REMOVE | SEVEN-YEAR LIFE ITEMS | SPEAKER | | 7YR | 2016 | 2015 | \$1,688.00 |
| 5 | FIFTEEN-YEAR ITEMS | WORK TABLE | | 15YR | 2016 | 2015 | \$750.00 |
| 6 | FIFTEEN-YEAR ITEMS | UNDER COUNTER FREEZERS | | 15YR | 2016 | 2015 | \$1,000.00 |
| 7 | FIFTEEN-YEAR ITEMS | TWO DOOR TALL FREEZER | | 15YR | 2016 | 2015 | \$1,250.00 |
| 8 | FIFTEEN-YEAR ITEMS | 6 DOOR FRIDGE | | 15YR | 2016 | 2015 | \$2,000.00 |
| 9 | FIFTEEN-YEAR ITEMS | REFRIGERATOR | | 15YR | 2016 | 2015 | \$2,126.00 |

- The Online form will track the changes you have made to the account. Items deleted will be in Red, assets added will be in Green and any lease information will be in Yellow.
- Assets can not be changed. If you make a mistake when entering the information, or need to correct an already existing asset, you will need to delete the asset line and create new.
- When you are all finished, click on the eDec home button.

Step 2- Using the Online Form

Step 1 Confirm Business Information

Account: [Redacted] Notification Email: BUSINESS@DOMAIN.COM

Business Name: BUSINESS NAME

Owner: LAST NAME, FIRST NAME

Location: 1001 E NINTH ST D120 RENO NV 89520

Mailing Address: 1001 E NINTH ST
D-120
RENO NV 89520
775-328-2213

Contact Agent: FULL NAME - OWNER
BUSINESS NAME
1001 E NINTH ST D120
RENO NV 89520
BUSINESS@DOMAIN.COM
Phn: 775-328-2213
Fax:

Step 2 Add/Remove Business Assets

You can continue updating your asset listing by clicking the 'Add/Remove' Assets Button

[Add/Remove Assets](#)

NOTE: The option to upload an Excel file has been disabled because you have edited your Asset Listing.

Please refer to the [Personal Property Declaration Instruction sheet](#), the [Equipment Life Categories](#) for additional guidelines.

[Personal Property Declaration Instructions en Español](#)

You can also view our Training Power Point document here: [Power Point Training](#)
[Power Point Training en Español](#)

When you are done with Step 2, Click [Submit Declaration](#)

| | Count | Net Cost |
|-----------------------|-----------|----------------|
| Prior Assets Declared | 15 | 48,346 |
| Assets Added | 3 | 150,000 |
| Assets Retired | 1 | (1,688) |
| Net Total | 17 | 196,658 |

- A Summary of your new asset listing is displayed.
- If you would like to view all assets you can click on Show Assets or if you need to add anything additional, you may do so by clicking on the Add Assets button again to make additional changes.
- When your asset listing is complete, click on Submit Declaration to move on to Step 3.

Step 2- Uploading a .CSV File (Excel)

Step 2 Add/Remove Business Assets

Show AssetsAdd AssetsUpload File

To submit your asset listing, you have 2 options.

Add/Remove AssetsUpload Your Asset List

Please refer to the [Personal Property Declaration Instruction sheet](#), the [Equipment Life Categories](#) for additional guidelines.

[Personal Property Declaration Instructions en Español](#)

You can also view our Training Power Point document [here: Power Point Training](#)

[Power Point Training en Español](#)

When you are done with Step 2, Click [Submit Declaration](#)

| | Count | Net Cost |
|-----------------------|-------|----------|
| Prior Assets Declared | 3 | 1,406 |
| Assets Added | 0 | 0 |
| Assets Retired | 0 | (0) |
| Net Total | 3 | 1,406 |

- To Upload a file click the Upload File button.

Step 2- Uploading a .CSV File (Excel)

Important ! ! ! – Excel (.csv files) must be submitted using our Template and following the provided instructions. Failure to do may result in account estimation and penalty.

Step 2 Add/Remove Business Assets

eDec HomeSubmit Declaration

1. *** You Must Use Our Format ***

2. Read the Excel filing instructions. [CLICK HERE](#)

3. Download Template - Assets will be included for those who filed last year.

Download last year's Asset List or Template

4. Update the assets in the template.

5. Upload the updated asset list.

Upload Your Asset Listing in and Excel File

Choose FileNo file chosen

UploadCancel

- New and Existing Accounts- Click on the Download Asset List to obtain our template. This template must be used or your account may be estimated with penalty.
- Directions on how to use the template can be found by clicking on Click Here (item 6).

Step 2- Uploading a .CSV File (Excel)

Important ! ! ! – Excel (.csv files) must be submitted using our Template and following the provided instructions. Failure to do may result in account estimation and penalty.

| Office of Washoe County Assessor - 2021 Asset Listing for Account # 200XXXX | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------------|------------|------------|----------|----------|----------|----------|------------|----------|-----------|-----------|------------|------------|-----------|-----------|-----------|-----------|----------|------------|-----|-------------|---------|-----------|
| Asset Cod | Manual D | Serial No. | 1st Report | Year Acq | Acq Cost | Economic | Abatemer | Mark for C | Change M | Lessee/Le | Lessor Ad | Lease City | Lease Stat | Lease Zip | Lease Nur | Lease Ter | Lease Typ | Notes | Account fr | APN | Tax Distric | Site ID | Washoe ID |
| Y03 | PRINTER | | | 2015 | 395 | 3 | | X | | | | | | | | | | REPLACED | | | | | 6205 |
| Y03 | DESK TOP COMPUTER | | | 2015 | 800 | 3 | | | | | | | | | | | | | | | | | 6206 |
| Y05 | DESK TOP TELEPHONE | | | 2015 | 100 | 5 | | | | | | | | | | | | | | | | | 6207 |
| Y15 | CHAIR | | | 2015 | 130 | 15 | | | | | | | | | | | | | | | | | 6208 |
| | PRINTER | | X | 2021 | 200 | 3 | | | | | | | | | | | | | | | | | |
| | CELL PHONE | | X | 2021 | 800 | 3 | | | | | | | | | | | | | | | | | |
| | POS | | X | 2021 | 1500 | 7 | | | | | | | | | | | | | | | | | |

- Template Example

Step 2- Uploading a .CSV File (Excel)

Important ! ! ! – Excel (.csv files) must be submitted using our Template and following the provided instructions. Failure to do so may result in account estimation and penalty.

Step 2 Add/Remove Business Assets

1. *** You Must Use Our Format ***

2. Read the Excel filing instructions. [CLICK HERE](#)
3. Download Template - Assets will be included for those who filed last year.

Download last year's Asset List or Template

Excel Filing Instructions

Excel Filers must use our template and follow instructions.
Failure to do so will result in a 20% penalty. NRS 361.767

ALL FILERS:

Do not change, add or delete information in columns T through W. Any edits made to this section will cause your declaration to be rejected.

GROUP FILERS:

Excel filing is required for all grouped accounts. **All** the assets from **all** your accounts are included in the downloaded asset file. You can only file it to the master account number on your Notice to File.

Changes to Existing Accounts:

1. Do not add or move rows or columns. All new to roll assets should be reported at the bottom. Do not leave any blank lines.
2. Only mark assets that have been removed or disposed for deletion. If an asset has been removed or disposed mark column I (Mark for Deletion) with an X and the item will be removed during processing. If an item was disposed and not replaced, please provide a brief explanation in column S.
3. If you made changes to an existing asset, please add an X in column J (Change Made). An example would be changing the asset description of office furniture to desks. Please make a note about what was changed in column S.

New to Roll Assets must have:

1. A description of the item in column B (Manual Description) is required. Please be specific enough that a life category may be determined during processing. Leasehold or tenant improvements must be broken down. Different components of the improvement may require different life categories. For example: you spent \$100,000 on leasehold improvements that included the construction of interior walls as well as the purchase of a piece of equipment. Each component must be separately listed so the appropriate life can be assigned.
2. If possible, please provide the serial number of the asset in column C (Serial No.).
3. Please mark column D (1st Report year?) with an X if the item is new to the roll this year.
4. The Acquisition year goes in column E (Year Acquired)
5. The Acquisition Cost goes in column F (Acq Cost). No negative numbers will be considered. Any adjustments or credits to an asset must be done prior to being input in our template.
6. Please indicate the economic life you believe is appropriate in column G (Economic Life).

- **Billboard Accounts:** Please include GPS coordinates into column P (Notes).
- **Lessor & Vendor Accounts:** Lessee name and item-location address (columns K & L) are required. Failure to provide either will result in your submission being returned and/or a 20% penalty. Assets no longer on lease should be noted as either "returned" or "purchased" (by the lessee) in column P (Notes).
- **Economic Development Accounts:** To receive your abatement, mark column H (Abatement) with an X if you believe that item qualifies.

| Office of Washoe County Assessor - 2021 Asset Listing for Account # 2000XXXX | | | | | | | | | | | | | | |
|--|--------------------|---|------|------|--|--|--|--|--|--|--|--|--|------|
| Asset Cost Manual (Serial No. 1st Report Year Acq Cost) Economic Abatement Mark for C-Change of Lessee/Vendor/Lease City/Lease Start Lease Zip Lease Year Lease Term Lease Type Notes Account %APN Tax District Site ID Worksheet ID | | | | | | | | | | | | | | |
| YES | PRINTER | | 2015 | 350 | | | | | | | | | | 4200 |
| YES | DESK TOP COMPUTER | | 2015 | 800 | | | | | | | | | | 4200 |
| YES | DESK TOP TELEPHONE | | 2015 | 100 | | | | | | | | | | 4200 |
| YES | CHAIR | | 2015 | 150 | | | | | | | | | | 4200 |
| YES | PRINTER | X | 2021 | 200 | | | | | | | | | | 4200 |
| | CELL PHONE | X | 2021 | 800 | | | | | | | | | | 4200 |
| | POOL | X | 2021 | 1500 | | | | | | | | | | 4200 |

- Instructions on how to use the template.

Step 2- Uploading a .CSV File (Excel)

Step 2 Add/Remove Business Assets

eDec Home

Submit Declaration

1. *** You Must Use Our Format ***

2. Read the Excel filing instructions. [CLICK HERE](#)

3. Download Template - Assets will be included for those who filed last year.

Download last year's Asset List or Template

4. Update the assets in the template.

5. Upload the updated asset list.

Upload Your Asset Listing in and Excel File

Choose File

No file chosen

Upload

Cancel

- Click on Choose File, attached your .csv file and select Upload

Step 3- Submit Declaration

Step 1 Confirm Business Information ✓

Step 2 Add/Remove Business Assets ✓

Step 3 Submit Declaration

This is the last step to complete your Declaration electronically. The Washoe County Assessor does not require a signed declaration if you submit your declaration online.

1. Enter any other **Remarks** concerning your business or declaration.
2. Enter your **Access Code** for this account to confirm your intent to complete your declaration and acknowledgement of the **OATH** stated below.
3. Your Access Code is your electronic signature for this form. [NRS 361.265](#) requires that a written statement of personal property be prepared and signed on forms and in the format as prescribed by the County Assessor. This statute also allows for an electronic signature.
4. Click 'Submit Declaration' to submit your online declaration.
5. **DO NOT RETURN** the form you received by mail.
6. **Once you submit your declaration, you will not be able to make any changes online.**

SIGNATURE AND AFFIRMATION

- OATH -

Under penalty of perjury, I do hereby declare and affirm that I have examined this personal property declaration with any changes made therein and that to the best of my knowledge and belief it is truly correct and complete. I further acknowledge that NRS 361.185 prescribes that any person delivering a false statement of material fact to the Assessor shall be guilty of a misdemeanor.

Remarks:

To the extent allowed under [NRS 361.044](#), I request my asset listing as submitted with this declaration to remain confidential. YES ☐ NO ☒

Access Code:


Submit Declaration

Cancel

- After reading the Oath you may enter any remarks you feel we should know before processing your account.
- The Access Code you entered to login to the eDec filing system is also required to submit your declaration.
- Select Submit Declaration.

Step 3- Submit Declaration

Personal Property Declaration



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN
www.washoecounty.gov/assessor
1001 E. NINTH STREET BLDG D- RENO, NEVADA 89512 - (775) 328-2213

AS REQUIRED BY NEVADA REVISED STATUTE 361.265, PLEASE DECLARE ALL PERSONAL PROPERTY OWNED, CLAIMED, POSSESSED, CONTROLLED, OR, MANAGED BY YOU AT THIS LOCATION AS OF JULY 1, 2023. COMPLETE IN DETAIL AND FILE WITH THE ASSESSOR'S OFFICE BY JULY 31, 2023 OR 15 DAYS AFTER DEMAND, WHICHEVER IS LATER. ALL VALUATIONS ARE SUBJECT TO AUDIT.

[Show Assets](#)[LOGOUT](#)

→ NOTICE DATE: 06-26-2023 → EXTENSION: 07-07-2023 → RECEIVED: 07-17-2023

Step 1 Confirm Business Information ✓

Account

Business Name

Owner

Location

Mailing Address

Notification Email

Contact Agent

Fax:

Step 2 Add/Remove Business Assets ✓

THANK YOU

You have completed your Personal Property Declaration Online. Your declaration has been marked received and will be processed.

For questions concerning your account please call 775-328-2213.

Your Comments:
Please note any items you feel require explanation here.

| | Count | Net Cost |
|-----------------------|-------|----------|
| Prior Assets Declared | 33 | 7,246 |
| Assets Added | 0 | 0 |
| Assets Retired | 0 | (0) |
| Net Total | 33 | 7,246 |

Step 3 Submit Declaration ✓

- Above Step One you will see your account has been marked Received with a Date.
- Step One – Will show any changes you made to your account location or contact information
- Step Two- Confirmation Message

Step 3- Submit Declaration- Confirmation Email

-----Original Message-----

From: Declarations <Declarations@washoecounty.gov>

Sent: Tuesday, June 20, 2023 8:38 AM

To: [REDACTED]

Subject: 2023/2024 Business Personal Property Declaration - [REDACTED]

[REDACTED]

Dear Taxpayer,

Thank you for filing your Washoe County 2023/2024 Business Personal Property Declaration. It will be noted as received in our office as of today's date. Please retain your notice to file. You will use your same log-in to view your valuation summary after you've received your tax bill.

Washoe County Assessor
Personal Property Division
1001 E 9th Street, Building D
Reno NV 89512
775-328-2213

- Please verify you received a conformation email and keep it for your records.

Important Numbers & Websites

- Personal Property 775-328-2213
- Treasurer's Office 775-328-2510
- Assessor's Website
<https://www.washoecounty.us/assessor>
- e-Dec Website
<https://www.washoecounty.us/assessor/dec>

The End



FAQS

Lease Information

- Lessor- Owner of the equipment who receives lease payments
- Lessee- The user of the equipment who makes lease payments
- “Lease type”
- Cost reported is cost basis (value) for calculation of lease payment

O=Operating Lease

Leases not deemed to be Finance or Capital leases. Payments are insufficient to recover the full cost of the asset. Term is shorter than the expected life of the asset. Has a cancellation option. Typical for high-tech equipment. Most operating leases require the Lessor to maintain the equipment and is responsible for taxes.

C=Capital Lease

Payments are sufficient to fully amortize the cost of the asset plus provide a return to the Lessor. Lease is not cancellable. Lessee is generally responsible for maintenance, insurance, and taxes. Most similar to the finance of a purchase where lessor transfers ownership at the end of the lease term. There may also be an option to purchase.

S=Conditional Sales

Direct financing or sale type lease. Non-true lease where Lessee acquires title when a certain amount of rent has been paid; or, certain percentage of payments designated as interest; or, Lessee may have right to purchase for nominal price after lease period, etc.

P=Purchase Option Lease

Capital or Finance Lease with purchase option. Simple lease structure. Typically option to purchase is \$1.00, 10% of original cost, or fair market value.