

# 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 1<sup>st</sup>.

# 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 31<sup>st</sup> 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

No.	CODE DESCRIPTION	MANUAL DESCRIPTION	SERIAL NO.	LIFE	ROLL YEAR	YEAR ACQ	ORIG PRICE	
1	THREE-YEAR LIFE ITEMS	PRINTER		3YR	2018	2017	\$75.00	
2	THREE-YEAR LIFE ITEMS	COMPUTER		3YR	2018	2017	\$900.00	
3	FIFTEEN-YEAR ITEMS	OFFICE FURNITURE EQUIPMENT & FIXTURES		15YR	2018	2017	\$1,500.00	
4	FIFTEEN-YEAR ITEMS	CLEANING SERVICES EQUIPMENT		15YR	2018	2017	\$8,500.00	



# 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

2025 - 2026 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 Inkjets/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 Cats, 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, Heart rate 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	Musical Instrument Rentals	
10 Year Life - Radio & TV Broadcasting, Satellite Equipment (except Towers)		
Child Day Care Equipment	Manufacturing for Audio & Video Equipment	Radio & Television Broadcasting FFE
Coaxial 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 Extract)	Waste Management & Remediation Services:
Hotel/Motel Furnishings	Performing Arts, Spectator Sports & Related:	(De-Contamination, Dumpsters, Portable Toilets)
Laser Sending & Receiving Equipment	(Projection, Lighting & Stage Equipment)	
15 Year Life - General Commercial / Industrial FF&E, Construction, Signs, Leasehold Improvements		
Air Conditioners (except for Structure or Window)	Health & Personal Care Service Equipment	Retail Store Fixtures
Apartment Furnishings & Appliances (Not Built-in)	Ice Machines (Non-Industrial)	Service Station equipment
Blue Print Machines (except Small Table-top)	Laundry & Dry Cleaning Equipment	Signs (except Billboard or Electronic)
Brooms & Scissor Lifts	Leasehold/Tenant Improvements: Partitions, Trade Fixtures,	Surveying Equipment (not GPS)
Compressors	Counters, Cabinets, Shelving, Pallet Racking, Grease Traps,	Tanks (Above Ground)
Construction & Earth Moving Equipment	Drop Boxes, Specialty Electrical and HVAC for Equipment,	Tanning Beds
Coaxial Cable (installed inside buildings)	Libraries	Theater Equipment
Coin Wrap Equipment & Currency Counters	Machinery Manufacturing	Truck-Mounted Equipment
Crop Production (tractors, combines, balers)	Medical, Dental & Lab Equip (except High-Tech)	Unlicensed Buses
Décor	Office Equipment, Furniture & Kitchen Appliances	Vending Machines
Display Cases & Racks	Photography & Photo Finishing Equipment	Welding Equipment
Experimental Aircraft, Gliders, Kit-Built, Balloons	Publishing Equipment	Warehousing & Wholesale Fixtures & Equipment
Fiber Optic Cable	Quarry Equip & Portable Ready Mix Plants	Wood Product Mfg (except furniture)
Fire & Security Alarm Equipment	Refrigeration Equipment	
Forklifts	Repair & Maintenance Equipment	
Gaming Tables, Mechanical Slots, Juke Boxes	Restaurant & Bar Equipment	
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, Dist Mains)
50 Year to 20% Residual - Billboards		

## 2025/26 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)  $\times$  1.10 (cost index for 2021 3 year life) =  $\$1650.00$  (cost of replacement)

$\$1650 \times 0.05$  (percent good for 2021 3 year life) =  $\$82.50$  (taxable value)

$\$82.50 \times 0.35$  (assessment ratio) =  $\$29$  (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	
2025	0	1.00	0.00	100.00	
2024	1	1.01	67.00	33.00	
2023	2	1.04	89.00	11.00	
2022	3	1.10	95.00	5.00	
Residual		1.10	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 30<sup>th</sup>.
- 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 2025-26 the minimum tax bill is \$10.00, about \$780.00 in value.

In 2024-25, 2800 (approximately 10%) 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](http://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, 2025. COMPLETE IN DETAIL AND FILE WITH THE ASSESSOR'S OFFICE BY JULY 31, 2025 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](mailto:declarations@washoecounty.gov).

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 2025/2026 declaration please go to:

[www.washoecounty.gov/assessor/dec/](http://www.washoecounty.gov/assessor/dec/)

Account Number 9999999

Access Code XXXXXX

### LOGIN

Account:

Access Code:

Login



# Step 1 - Confirm Business Information

**Step 1 Confirm Business Information**

Account

Notification Email

Business Name

Owner

Location

Mailing Address

Contact Agent

Account number  
Business Name  
Owner  
Physical Address  
Mailing address

Agent Contact Information

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 ☒

Current State of Business

You may request an extension to file after you complete this form.

- If your business was Sold/Out of Business on or before 07/01/2025, 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

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

→ EXTENSION: 06-25-2025
→ DUE DATE: 08-31-2025

**Step 1 Confirm Business Information**

Account

Business Name

Owner

Location

Mailing Address

Notification Email

Contact Agent

**Step 2 Add/Remove Business Assets**

Show Assets
Add Assets
Upload File

To submit your asset listing, you have 2 options.

Add/Remove Assets
Upload Your Asset List

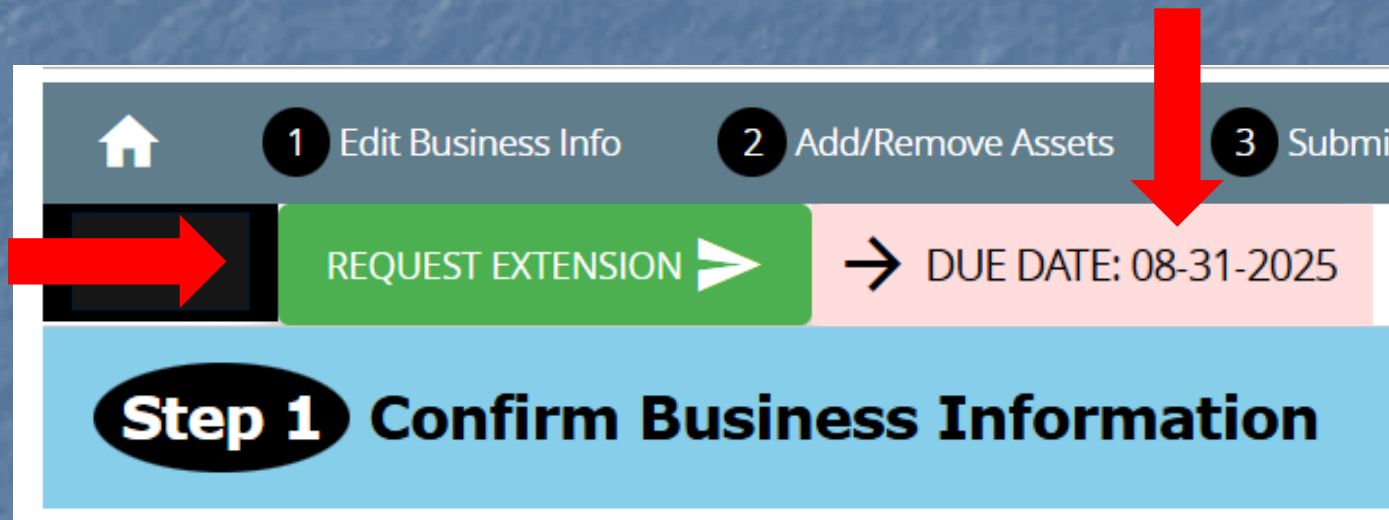
Please refer to the [Personal Property Declaration Instruction sheet](#), the [Equipment Life Categories](#) for additional guidelines.  
[Personal Property Declaration Instructions en Español](#)

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

- 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.



- Only one extension will be granted with new date to file of 8/31/2025. 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

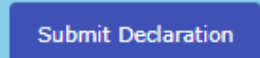
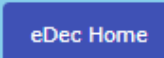
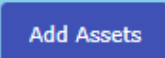

Net Total: \$48,346.00

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	
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 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

Serial Number

Year Acquired

Asset Cost (not including sales tax)

Economic Life

Lease Type

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

[Home](#) **1** Edit Business Info **2** Add/Remove Assets **3** Submit Declaration [LOGOUT](#)

→ EXTENSION: 06-25-2025 → DUE DATE: 08-31-2025

**Step 1 Confirm Business Information** ✓

Account

Business Name

Owner

Location

Mailing Address

Notification Email

Contact Agent

**Step 2 Add/Remove Business Assets** [Show Assets](#) [Add Assets](#) [Upload File](#)

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	4	10,975
Assets Added	0	0
Assets Retired	0	(0)
<b>Net Total</b>	<b>4</b>	<b>10,975</b>

- 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)
<b>Net Total</b>	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 Home](#)[Submit Declaration](#)

1. \*\*\* You Must Download and Use This Excel Form \*\*\*
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 List in Excel or CSV file

[Choose File](#) No file chosen

[Upload](#)[Cancel](#)

- 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.
- 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 - 2025 Asset Listing for Account # XXXXXX																						
Asset Code	Manual Description	Serial No.	1st Year?	Year Acqui	Acq Cost	Economic L	Abatement	Mark for Deletion	Change Ma	Lessee/Les	Lessor Add	Lease City	Lease Stat	Lease Zip	Lease Num	Lease Term	Lease Type	Notes	Account for APN	Tax District	Site ID	Washoe ID
Y03	PRINTER			2017	75	3																290367
Y03	COMPUTER			2017	900	3																290368
Y15	OFFICE FURNITURE			2017	1,500	15																290369
Y15	LOBBY SOFA			2017	8,500	15		X														290370
	CELL PHONE		X	2025	500	3																

- Template Example

## Step 2- Uploading a .CSV File (Excel)

### Step 2 Add/Remove Business Assets

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

1. \*\*\* You Must Download and Use This Excel Form \*\*\*
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 List in Excel or CSV file

[Choose File](#) No file chosen

[Upload](#)[Cancel](#)

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

## Step 3- Submit Declaration

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

→ EXTENSION: 06-25-2025 → DUE DATE: 08-31-2025

**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** a paper declaration as it will not be accepted.
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:

- 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

 Show Assets LOGOUT

→ EXTENSION: 06-25-2025 → RECEIVED: 06-25-2025

**Step 1 Confirm Business Information** ✓

Account

Business Name

Owner

Location

Mailing Address

Notification Email

Contact Agent

**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:

	Count	Net Cost
Prior Assets Declared	4	10,975
Assets Added	0	0
Assets Retired	0	(0)
<b>Net Total</b>	4	10,975

**Step 3 Submit Declaration** ✓

- Step One – Will show any changes you made to your account location or contact information
- Step Two- Confirmation Message

## Survey – Rent/Lease

### Survey

Your Declaration is complete!

Regarding an ongoing effort to ensure that certain provisions are met in accordance to NRS 361 and/or Nevada law, we are requesting the following information. Your response will assist and allow us to better perform our duties in serving you.

Do you own or rent or lease the property where  
your business is located?

Renting/leasing ☐

Owner occupied ☐

Should you wish to opt out of providing this information please click:

No Thanks

*Disclaimer:* The information within will be used for data compilation and analyzing market rents. Compiled data may further be used in the income approach to value when testing and ensuring that taxable value do not exceed market value. This information will help us meet statutory obligations and help prevent overvaluation on properties from occurring.

COMMERCIAL JANITORIAL MAINTENANCE

- Please help us gather rent/lease information to ensure assessment equalization.

## Step 3- Submit Declaration- Confirmation Email

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

From: Declarations <Declarations@washoecounty.gov>

Sent: Wednesday, June 25, 2025 2:27 PM

To: BUSINESS, JOHN <[JOHN.BUSINESS@email.com](mailto:JOHN.BUSINESS@email.com)>

Subject: 2025/2026 Business Personal Property Declaration - XXXXXXX

BUSINESS NAME/BUSINESS, JOHN XXXXXXX

Dear Taxpayer,

Thank you for filing your Washoe County 2025/2026 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.