OFFICE OF THE ASSESSOR
WHITE PINE COUNTY
297 EAST 11TH ST., STE 3
ELY, NV 89301

Date Mailed:
Account #:
Tax Year:
Location:

Access Code:
Unsecured

TO BE COMPLETED BY TAXPAYER

Business type: _____
Mail address, if different: _____
Location, if different: _____
Person completing form: _____
Contact person: _____
Title: _____
Phone: _____
Fax: _____
e-mail: _____

STATEMENT OF BUSINESS EQUIPMENT / ASSETS / PERSONAL PROPERTY
– INSTRUCTIONS –

IN ACCORDANCE WITH NEVADA REVISED STATUTE 361.265 AND OTHER STATUTES, AS NOTED:

- As a business owner you are required to submit a sworn statement of business equipment/assets (also known as personal property) in your possession **as of July 1,**
- Your statement must be returned **not later than July 31,** , except for a statement mailed to the taxpayer after July 15, in which case it must be returned within 15 days after demand for its return is made;
- Upon written petition of the property owner showing good cause, the assessor may grant one or more 30-day extensions;
- <u>If any person after receiving this request by the Assessor's Office, neglects or refuses to give the statement herein provided for, the Assessor must make an estimate of the value of the property of such person and this value fixed by the Assessor may not be reduced by any Board of Equalization in accordance with Nevada Revised Statute 361.360;</u>
- The information you provide is subject to verification in accordance with Nevada Revised Statute 361.263;
- You will receive a new declaration each year as long as the business remains active. You will be asked to enter changes from the previous year, including all acquisitions and disposals of business equipment/assets/personal property.

WHEN PREPARING YOUR EQUIPMENT/ASSET/PERSONAL PROPERTY LIST, PLEASE <u>INCLUDE</u>:

- All equipment/assets/personal property:
  - Owned, rented, leased, borrowed, gifted, used, or in your possession as of July 1, , regardless of actual owner;
  - That have been fully depreciated out for IRS purposes but are still in your possession;
  - Regardless of age, still in your possession, not previously reported.
- Total acquisition cost includes:
  - Your original purchase price (if you did not purchase the property, your estimate of its value at time of receipt);
  - The cost of any improvements (additions to or renovations of the property) other than routine maintenance/repairs;
  - Transportation costs;
  - Installation and set up costs necessary to make the property operational.

WHEN PREPARING YOUR EQUIPMENT/ASSET/PERSONAL PROPERTY LIST, PLEASE <u>DO NOT INCLUDE</u>:

- Any equipment/assets/personal property acquired after July 1,
- Sales tax;
- Licensed vehicles subject to the Department of Motor Vehicles governmental service tax;
- Inventory held for resale;
- Raw materials held for manufacturing into finished goods;
- Supplies that are consumed during day-to-day operations, that have a useful life of less than one year.

LEASED/LOANED EQUIPMENT/ASSETS/PERSONAL PROPERTY:

- Please provide documentation (e.g., a copy of your lease agreement) should the lessor be the responsible party; otherwise, the assessor will maintain that the lessee is responsible for the personal property taxes;
- Include: capital lease, operating lease, true lease, dollar buyout lease, nominal lease, conditional sale contract, loaned items, etc.
- If you are in the business of leasing/loaning equipment to others:
  - Please provide the physical location address of each asset;
  - If a lease has terminated, indicate if the lessee acquired the property or if the property was returned to the lessor.

PLEASE CHECK IF APPLICABLE:

____ **Equipment is declared in another county.** County: _____

____ **No equipment is used in the business**. Please explain: _____

____ **Shared equipment is owned and reported by another business at the same location.**
Their business name: _____ Phone number: _____

____ **Out of business.** Date business ceased: _____
How was equipment/assets/personal property disposed of: _____
If to another business or person, their name, address, phone: _____

____ **Business sold**. Date sold: _____
Sold to (name, address, phone): _____

ACQUISITIONS not previously reported (see list beginning on page 3):

Description and Quantity	Year Acquired	Total Acquisition Cost

(Use additional sheet(s) if needed.)

LEASED/LOANED PROPERTY: Documentation is required to confirm lessor tax liability.
(Include: capital lease, operating lease, true lease, dollar buyout lease, nominal lease, conditional sale contract, loaned items, etc.)

Lessor/Lessee #1–Name, mailing address, phone:

Description and Quantity	Asset # or Customer #	Year Acquired	Installed Cost

Lessor/Lessee #2–Name, mailing address, phone:

Lessor/Lessee #3–Name, mailing address, phone:

(Use additional sheet(s) if needed.)

Please carefully review the following list of previously reported property and cross out any items that are no longer in your possession.

PREVIOUSLY REPORTED EQUIPMENT/ASSETS/PERSONAL PROPERTY:

Item #	Description	Year Acquired	Acquisition Cost

NO ACQUISITIONS, LEASES/LOANS, OR DISPOSALS HAVE OCCURRED SINCE LAST REPORT. Check here:_____

SIGNATURE: Under penalty of perjury, I do hereby declare and affirm that I have examined this entire declaration and any changes made therein and to the best of my knowledge, believe that it is correct and complete. (NRS 361.265)

_____	_____	_____
Taxpayer's signature	Print taxpayer's name	Title

_____	_____	_____	_____
Date	Phone	Fax	E-mail address

Please return all pages of this statement to the Assessor's Office and make a copy for your records.

LIST OF COMMON BUSINESS EQUIPMENT / ASSETS / PERSONAL PROPERTY

This sample list is included to assist you in completing your written statement of business equipment/assets/personal property. The list includes, but is not limited to, the following:

Air compressor
Air conditioner, window
Air condition/heating equip
Aircraft repair
Asphalt seal surfacing
ATM
Auto repair/sales/service
Auto wrecking yard

Bakery
Bank
Bar
Barber/Beauty shop
Batch (concrete) plant
Beverage machine
Billboard
Billiards
Blue print machine
Bowling alley
Broadcasting
Burglar alarm system

Cable TV
Camera, closed circuit
Car wash
Carpet cleaning
Cash register
Cell phone
Cell site
Cement processing
Ceramics
Chain saw
Chiropractic
Cleaning service
Closed circuit TV
Coffee brewing
Coin wrap
Communications tower
Computer, hard & software
Concrete batch plant
Construction
Container/dumpster
Convalescent
Cooler, drinking water
Copier/fax combo
Copy machine
Corral, portable
Credit card machine

Day care, child/adult
Dental office
Die & tool
Dishwasher
Distributing, wholesale
Doctor's office
Donut shop
Drilling
Dry cleaning

Electrical manufacturing
Electronic/digital
Engineering/surveying
Engraving/stamping
Equipment & furniture
Evaporative cooler
Exercise

Fabricated metal
Farm Equipment
- Auger
- Backhoe
- Baler
- Combine
- Disc
- Drags
- Fertilize equipment
- Grain drills
- Grain elevator
- Harrowbeds
- Harrows
- Harvester
- Hay chopper
- Hay fluffer
- Hay loader
- Hay squeeze
- Laser level equipment
- Machinery
- Manure spreader
- Plough
- Rake
- Ripper
- Scraper
- Seeder
- Semen tank
- Sprayer
- Swather
- Tools
- Tractor
- Wagon
- Windrower

Fax
Fire/security
Fixed equipment & machinery
Fixtures
Florist/gift shop
Fork lift
Funeral home
Furnishings
- apartment
- group qtrs
- hotel/motel
- patio

Furniture

Gaming
Gasoline station equipment
General maintenance
Generator
Gift shop
Golf carts
Golf course equipment
GPS engineering
Grain equipment/storage
Gravel/sand equipment
Gymnastics
Gypsum products/machines

Healthcare
Hospital

Ice making machine
Ice plant
Industrial
Information systems
Interior design

Jewelry store
Juke box

Laboratory
Landscape maintenance
Laundry
- coin operated
- dry cleaning
- route service

Lawn mowing/maintenance
Leasehold improvement
Library, law/medical
Lockers/shed

Machine shop
Machinery & equipment
Mailing equipment
Maintenance
Manufacturing
Martial arts
Masonry
Medical office
Metal products & equip
Mill & mine machinery
Mining improvements
Mobile equip, frequent use
Mobile home park
Modular building/office

Nursery, children's
Nursery, horticulture

Oil & gas lease equipment
Optical
Oxygen cylinder

Paging
Paint spray booth
Painting
Photography
Physical therapy
Plastics equipment
Point of sale (POS)
Portable building
Postage equipment
Power generator
Printing & publishing
Propane tank & equipment

Radio communications
Recreation
Refrigeration/refrigerator
Rentals
Restaurant
Route laundry service

Safe
Sand/gravel equip
Satellite communication
Security camera
Security/fire
Service station equipment
Shed/locker, portable
Shoe repair
Shop equipment
Signage, indoor & outdoor
Silkscreen
Slot machine
Snowmobile
Soft drink equipment
Spray paint booth
Storage building, portable
Store electronic
Store fixtures/equipment
Surveying

Tack/saddle
Telecommunications
Telephone system
Television/monitor
Television repair
Theater
Tire sales & service
Tool & die
Tools, hand/misc small
Tower, communications

Unlicensed vehicles/trailers
Upholstery

Vacuum sales/service
Vending/dispensing
Veterinary hospital
Video
- cameras
- games/tapes
- production

Warehouse equipment
Washer/dryer
Water bottles/cooler
Welding
Wholesale distributing

Yard maintenance