Department of Assessments
Personal Property Section – Listing
201 S Jackson Street, Room 708
Seattle, WA 98104

John Wilson
Assessor

Discover eListing!

BUSINESS PERSONAL PROPERTY LISTING INSTRUCTIONS FOR 2026

Select an option below

☐ There were changes to my account information or assets in 2025: **Follow the instructions on this page.**

☐ There were no changes to my account information or assets in 2025: **Return this page only, or log into eListing and "Verify" this account.**

Here is your personal property listing

It's to help you list all equipment, furniture, and fixtures in your operation. We need a description, the cost, and the year purchased. If you don't have that information, make a good estimate. Be sure to tell us if you are estimating and why an estimate is necessary. This information is used to compute an assessed value.

eListing is the preferred filing method

It's easy to maintain your listing online at https://info.kingcounty.gov/assessor/eListing/Home.aspx. If you have questions we are happy to assist you during our normal business hours Monday through Friday 8:30 AM to 4:30 PM Pacific. If you are already a user, log in with your user name and password. New users will need their account number and an access code to get set up.

Account Number: **Access Code: [call to obtain code]**

In Washington State, both real and personal property are taxable

State law requires that property owners report personal property as of January 1 each year. The enclosed form is to aid you in providing this information. The deadline for returning it is April 30. Intangible personal property (non-compete agreements, customer lists, etc.), motor vehicles primarily designed for use on public streets, and items exclusively for personal use (household goods) are exempt from taxation.

After we calculate the assessment, we will send you a notice of value

This notice will show the total market value of your assets. Examine it carefully and contact us if you have any questions about it. We will review the assessment with you and make changes if appropriate. The sooner you do this, the easier it is to correct. If we cannot agree on the value, you may appeal. Appeals may be filed with the Board of Equalization no later than 60 days after we mail you the notice of value. In the year following the assessment, the Treasurer will send you a tax bill. Personal property is taxed at the same rate as the real property in the same location.

The main difference between personal property and real property is mobility

Land and most improvements to land are real property. Unless specifically exempted by law, all other property is taxable as personal property. Household goods and personal effects are exempt by law from personal property assessment, unless they are used in a business.

Here are examples of the different types of taxable personal property

Furniture and fixtures; supplies; rugs; office, store, and manufacturing equipment and machinery; professional libraries; tools; leased or rented equipment; medical and dental equipment; communication equipment; signs; boathouses; display samples not held for sale; portable buildings; office trailers; some vehicles; highway construction equipment; off road vehicles; drag racers and similar competition vehicles not licensed; billboards poster panels; number and original cost of rental video tapes, discs and game cartridges; leasehold and tenant improvements.

You have several options for filing your listing

* eListing - It's the most convenient way to file. Log on at www.kingcounty.gov/Assessor/eListing/Login
* E-mail a Spreadsheet - If you prepare an electronic spreadsheet of your assets, please e-mail it to email.listing@kingcounty.gov (include your account number), rather than sending in a paper copy.
* E-mail a PDF Attachment - If you use the enclosed listing, you can scan and send it as an attachment to email.listing@kingcounty.gov
* Paper Listing - Use the enclosed form to show any changes. Do Not Fax, return via surface mail.

(Please don't send the same listing in different formats. For example, if you use eListing or send your listing as an e-mail attachment, don't submit a paper copy too. But be sure to keep a copy for your records.)

The personal property owner has the responsibility to file...

…even if a listing is not received. This applies to every property owner, regardless of residency. It applies to every business arrangement (firm, association, partnership, trust, estate, corporation, etc.). You are required to report even if you have no changes. Your listing is subject to audit and verification by the assessor and/or the State Department of Revenue.

Review these guidelines before completing your listing

* The assets you've reported in the past are preprinted on the form. Update the listing with new acquisitions and deletions since you last filed.
* Assign a category code to new assets and check the category codes on your existing assets for accuracy. Our Web site has a detailed list of category codes.
* Regardless of what method you choose to file, show asset changes, additions, deletions or state 'no changes'.
* Report assets at acquisition cost, before any trade-in allowance.
* Include all costs for making the asset operational, such as freight, installation, and engineering, but not sales tax (only include sales tax on leasehold improvements).
* Report all assets, regardless of whether fully depreciated, capitalized, or expensed on your company's books.
* If your records do not show the purchase price, place an estimated cost on these and write 'EST' next to them.
* Do not list licensed motor vehicles unless they are used entirely on private property, such as farm vehicles.
* Do round off to whole dollars.
* Report personal items if they are used in the operation of the business.
* List the assets separately or group like ones together by year and category code.
* If you no longer own the property, report the date of sale, name and address of the new owner and provide a copy of the purchase and sale agreement and/or bill of sale.
* If you have more than one location, you must file separately for each location.
* Make a copy of the listing for your records before submitting it.
* If we receive it after April 30, there is a penalty of up to 25%. Early filing is recommended and appreciated.
* Please print clearly using dark ink - this document will be scanned.
* DO NOT ENCLOSE PAYMENT!

Resources

Email address	Send Listing to email.listing@kingcounty.gov Send questions to personal.property@kingcounty.gov
Phone	206-296-5126 x3 or 800-325-6165 x65126
Hours of operation	Monday through Friday 8:30 AM to 4:30 PM Pacific
Website	https://kingcounty.gov/personal-property-taxes
Mailing address	King County Department of Assessments Personal Property Section - Listing 201 S Jackson Street, Room 708 Seattle, WA 98104
Legislative Ref:	RCW: Chapter 84.40 WAC: Chapter 458-12-060

King County 2026 Personal Property Listing

Acct Nbr: **Access Code:** [call to obtain code]

Due April 30, 2026
(Penalty will accrue for late filing)

Please PRINT Updated Information in the Spaces Provided Below

Taxpayer	Name:	
	Attn:	
	PO Box, Street:	
	City, State Zip:	
	Phone:	
	Fax:	
	E-Mail Address:	
Site	Business Name:	
	Street:	
	City, State Zip:	
	Levy Code:	
	UBI Number:	
	NAICS Code:	
	Business Type:	☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Other
	State Incorporated:	

<----- Check all that apply below and include applicable information ----->

DO NOT TAPE, STAPLE OR MAKE ADDITIONAL FOLDS TO THIS FORM!

← When account information changes…

- Revise taxpayer name and address to show who we should contact with questions.
- Update business name and site address to show the company's name and location of assets in King County.

← If the business moved…

- Enter the month and year of the move: (MM/YYYY) _____

←NAICS list: www.naics.com/search.htm

← Check one.

← Only for 'Corporation' and 'Other'.

Form Preparer: _____ Phone: ( )

Email: _____ Job Title: _____

Status Of Personal Property Assets

☐ Owned by taxpayer on record

☐ Disposed of/Scrapped/Taken into personal use

☐ Partial sale of assets (**Required - Complete A below**)

☐ Bulk sale of assets (**Required - Complete A below**)

☐ In storage - Address: _____

Status Of Business

☐ Moved out of King County (**Required - Update 'Site' to show the out-of-county address, and fill out the month/year of the move.**)

☐ Out Of Business - Date Closed (**Required**): _____ ☐ Other: _____

☐ Operating with taxpayer on record as owner

☐ Sold (**Required - Complete A below**)

A. New Owner Name: _____ Sale Date: _____

New Owner Mailing Address: _____

New Owner Email: _____ Phone #: _____

← Enter preparer information only if it is different from the taxpayer information.

DO NOT ENCLOSE PAYMENT!

←Required documentation:
If the business was sold, a copy of the Sales Agreement or Bill-of-Sale must be included with the listing.

Supplies, Materials and Other Expensed Items

Please provide the cost of items which do not become ingredients or components of articles for sale. Examples are: office, shop, janitorial or medical supplies, brochures and promotional items, stored fuel, spare parts and expensed small tools. For research companies, this would include all raw materials and supplies used in your research. (Software, furniture, fixtures and other items you may have expensed but have a life of more than one year are to be reported under the business property section of the return.) Enter average monthly cost below or we will estimate.

Monthly cost of supplies $_____ Total cost of spare parts $_____

Exemptions

Washington State Department of Revenue (DOR) Exemption

If your business has either a full or partial exemption from DOR, please provide the exemption number and attach a copy of the current exemption determination letter or renewal declaration the DOR sent you. Exemption information is provided in RCW Chapter 84.36. Exemption from federal income tax does not apply.

DOR Exemption Number
(Do Not Report UBI Here)

Example:	0	1	2	3	4		0	0	1

Head of Family Exemption (must be applied for annually)

This $15,000 exemption applies to sole proprietors who qualify, and is allowed only once per year (RCW 84.36.110).

Are you a sole proprietor?	☐ Yes	☐ No
Living with a spouse or dependant?	☐ Yes	☐ No
Widow or widower?	☐ Yes	☐ No
Citizen over 65 years residing in Washington for at least 10 years?	☐ Yes	☐ No
Claiming this exemption in any other Washington county?	☐ Yes	☐ No

Farm Machinery and Equipment Exemption (must be applied for annually)

RCW 84.36.630 exempts qualifying farming machinery and equipment from state property tax. It declares that all machinery and equipment owned by a farmer that is personal property is exempt from property taxes levied for any state purpose if the items are used exclusively in growing and producing agricultural products during the calendar year for which the claim for exemption is made. To qualify, farm machinery and equipment must be used exclusively in growing and producing agricultural products.

DVD VIDEOS, BLU-RAY VIDEOS, VIDEO GAMES & VHS VIDEOS (Enter the quantity of items your business had available for rental at this location as of January 1st)

Code	Description	Units Placed In Service 2025	Units Placed In Service 2024	Units Placed In Service 2023 And Earlier
683	VHS video tapes			
686	DVD video discs			
693	Blu-ray videos discs and video games			

Your previously reported business property appears below. If this is the first time you've filed, this section will be blank and needs to be completed.

- Include any items kept physically within King County.
- Category Codes can be found at **www.kingcounty.gov/Assessor/Reports/CodesAndValuations.aspx**.
- Report assets at 100% of cost (the cost when first acquired, before trade-in allowance) including installation, freight, and engineering charges. Do not adjust for depreciation.
- EXCLUDE sales tax (except for tenant/leasehold improvements, which should include sales tax).
- Include fully depreciated assets.
- Include formerly leased assets that are now owned.
- Include items you are renting out, leasing out, or lending to others.
- Do not include vehicles that are licensed for use on public streets or highways.
- Please assign a change code to any updated rows.
- Remove any assets no longer in King County. To show the removal, set the asset's ChangeCode to either "T" or "S".

Change Codes	
N	New Item
I	Transferred In
T	Transferred Out
C	Category Code Changed
S	Sold/Scrapped/Destroyed
O	Omitted From Prev. Year
E	Error (Correction)

Owned Business Assets

Category Code	Year Acquired	Description	Original Cost	Change Code	Revised Cost

Owned Business Assets

Category Code	Year Acquired	Description	Original Cost	Change Code	Revised Cost

Your previously reported leasehold improvements appear below. If this is the first time you've filed, this section will be blank and needs to be completed.

- Category Codes can be found at **www.kingcounty.gov/Assessor/Reports/CodesAndValuations.aspx**.
- Report assets at 100% of cost (the cost when first acquired, before trade-in allowance) including installation, freight, and engineering charges. Do not adjust for depreciation.
- INCLUDE sales tax for tenant/leasehold improvements.
- Include fully depreciated assets.
- Include formerly leased assets that are now owned.
- Include items you are renting out, leasing out, or lending to others.
- Include tenant improvements, plus any associated sales tax, installation, permit, and design fees.
- Please assign a change code to any updated rows.
- Remove any assets no longer in King County. To show the removal, set the asset's ChangeCode to either "T" or "S".

Change Codes	
N	New Item
I	Transferred In
T	Transferred Out
C	Category Code Changed
S	Sold/Scrapped/Destroyed
O	Omitted From Prev. Year
E	Error (Correction)

- **Does the personal property taxpayer lease the space where leasehold improvements are located? Yes_____ No_____**
  If yes, include tenant improvements, plus any associated sales tax, installation, permit, and design fees.
- **What is the parcel number where the leasehold improvements are located? _____**
  Parcel Numbers can be found on the King County website: https://gismaps.kingcounty.gov/parcelviewer2/

Tenant / Leasehold Improvements

Category Code	Year Acquired	Description	Original Cost	Change Code	Revised Cost

Tenant / Leasehold Improvements

Category Code	Year Acquired	Description	Original Cost	Change Code	Revised Cost