Mecklenburg County Assessor's Office Business Personal Property Listing Mailing address: PO Box 36819 Charlotte, North Carolina 28236-6819	TO AVOID PENALTY, RETURN SIGNED, COMPLETE LISTING OR EXTENSION REQUEST BY JANUARY 31st **TAX YEAR: 2013**	Office Location: 700 East Stonewall Street, Suite 103 Charlotte, North Carolina 28202-2778 Phone (704)-336-6382 Fax (704)-336-6386 Email: BPPEmail@mecklenburgcountync.gov www.charmeck.org

FOR DEPARTMENT USE ONLY	ABSTRACT #	TAX JURISDICTION/MUNICIPALITY	PENALTY %	PRIOR YEAR VALUE	TOTAL ASSESSMENT

OWNER ID: NAICS: OR Principal Business Activity:

DBA/Trade Name Mailing Address:

BUSINESS INFORMATION

BUSINESS BEGAN(in this county) DATE:

BUSINESS (fiscal) YEAR END:

OWNERSHIP TYPE - CHECK ONE:

- ☐ CORPORATION
- ☐ PROPRIETORSHIP
- ☐ PARTNERSHIP
- ☐ UNINCORP ASSOC.
- ☐ OTHER(SPECIFY)

BUSINESS CLASS - CHECK ONE:

- ☐ RETAIL
- ☐ WHOLESALE
- ☐ LEASING/RENTAL
- ☐ SERVICE
- ☐ FARMING
- ☐ MANUFACTURING
- ☐ OTHER(SPECIFY)

PHYSICAL ADDRESS(Where Assets are located):

STATE OF INCORPORATION:

OTHER NC COUNTIES WHERE PERSONAL PROPERTY IS LOCATED:

IF OUT OF BUSINESS COMPLETE THIS SECTION

DATE CEASED:

CHECK ONE:

- ☐ SOLD
- ☐ CLOSED
- ☐ BANKRUPT
- ☐ OTHER

SOLD EQUIPMENT/FIXTURES/SUPPLIES TO:
(BUYER'S ADDRESS & PHONE)
ADDRESS:
CITY: ZIP:
PHONE:

CONTACT PERSON FOR AUDIT:
NAME:
ADDRESS:
CITY: ZIP:
PHONE:
EMAIL:

SCHEDULE A **REPORT ALL HISTORIC COSTS IN THE APPROPRIATE CATEGORY BELOW – SEE INSTRUCTIONS**

YEAR ACQUIRED	GROUP(1) MACHINERY & EQUIPMENT			
	ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST
2012				$0
2011				$0
2010				$0
2009				$0
2008				$0
2007				$0
2006				$0
2005				$0
2004				$0
2003				$0
2002				$0
2001				$0
2000				$0
1999				$0
1998				$0
1997				$0
PRIOR				$0
TOTAL	$0	$0	$0	$0

YEAR ACQUIRED	GROUP(3) OFFICE FURNITURE			
	ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST
2012				$0
2011				$0
2010				$0
2009				$0
2008				$0
2007				$0
2006				$0
PRIOR				$0
TOTAL	$0	$0	$0	$0

YEAR ACQUIRED	GROUP(4) COMPUTERS & SOFTWARE			
	ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST
2012				$0
2011				$0
2010				$0
2009				$0
PRIOR				$0
TOTAL	$0	$0	$0	$0

YEAR ACQUIRED	GROUP(6) EXPENSED ITEMS			
	ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST
2012				$0
2011				$0
PRIOR				$0
TOTAL	$0	$0	$0	$0

GROUP(7) SUPPLIES – SEE INSTRUCTIONS

TYPE	COST	TYPE	COST
(1)		(4)	
(2)		(5)	
(3)		(6)	

TOTAL SUPPLIES: $ 0

GROUP(2) CONSTRUCTION IN PROGRESS – SEE INSTRUCTIONS

TOTAL CIP: $

LIST IN DETAIL ALL COSTS IN **CIP** ACCOUNT ON JAN 1ST NOT INCLUDED ABOVE.

YEAR ACQUIRED	GROUP(5) LEASEHOLD IMPROVEMENTS N-20 (ATTACH DESCRIPTION)				YEAR ACQUIRED	GROUP(8) OTHER – DESCRIBE			
	ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST		ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST
2012				$0	2012				$0
2011				$0	2011				$0
2010				$0	2010				$0
2009				$0	2009				$0
2008				$0	2008				$0
2007				$0	2007				$0
2006				$0	2006				$0
2005				$0	2005				$0
2004				$0	2004				$0
2003				$0	2003				$0
2002				$0	2002				$0
2001				$0	2001				$0
2000				$0	PRIOR				$0
1999				$0	TOTAL	$0	$0	$0	$0
PRIOR				$0					
TOTAL	$0	$0	$0	$0					

If you need additional space to list property under schedules B and C, please attach a separate report in THE SAME FORMAT as below. Write "see attached" on the schedules if this is necessary.

SCHEDULE B VEHICULAR EQUIPMENT & MOBILE OFFICES – GROUP (1) UNREGISTERED MOTOR VEHICLES, SPECIAL BODIES, AND MULTIYEAR-TAGGED TRAILERS. GROUP (2) BOATS & BOAT MOTORS. GROUP (3) AIRCRAFT. GROUP (4) MANUFACTURED HOMES & OFFICE TRAILERS.

PLEASE SEE INSTRUCTIONS

PROPERTY TYPE	DETAILED DESCRIPTION OF PROPERTY	Property ID

SCHEDULE C PROPERTY IN YOUR POSSESSION ON JANUARY 1, OWNED BY OTHERS – SEE INSTRUCTIONS

NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	LEASE/ACCOUNT #	MONTHLY PAYMENT	COST NEW (QUOTE)	START/END LEASE DATE

AFFIRMATION LISTING FORM MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON – SEE INSTRUCTIONS

Listing must be signed by the taxpayer, a principal officer of the taxpayer, or a full time employee of the taxpayer who has been officially empowered by the principal officer to list the property. Listings may be subject to audit review, for compliance and accuracy of returns.

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information, is true and complete.

Signature Date

Print or Type Name

Title Telephone Number

Email Address

Preparer other than taxpayer Date

Print or Type Name

Address Telephone Number

Email Address

Any individual who willfully makes and subscribes an abstract listing required by this Subchapter (of the Revenue Laws) which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by a fine not to exceed $1,000 and/or imprisonment up to 60 days.)

SCHEDULE D **SEPARATELY SCHEDULED PROPERTY – SEE INSTRUCTIONS**

List in this section any special property i.e. artwork or displays, owned by the business that are scheduled separately for insurance purposes. Please describe.

YEAR	PROPERTY TYPE	DETAILED DESCRIPTION OF PROPERTY	ORIGINAL COST	FOR OFFICE USE

SCHEDULE E **FARM EQUIPMENT- Tractors, Implements, Bulk Barns, Etc… Attach detail if needed.**

YEAR	DESCRIPTION or MAKE	MODEL or SERIES	GAS or DIESEL	YEAR ACQUIRED	ORIGINAL COST	FOR OFFICE USE

SCHEDULE F **INTANGIBLE PROPERTY- LEASEHOLD INTEREST- LESSEES OF EXEMPTED REAL PROPERTY- IF YOU LEASE/RENT REAL PROPERTY FROM EXEMPT OWNERS, SUCH AS A CHURCH, LOCAL, STATE OR FEDERAL GOVERNMENT, AIRPORT AUTHORITY, UNIVERSITY, PLEASE LIST BELOW.**

NAME AND ADDRESS OF OWNER	DESCRIPTION	DATE OF LEASE AND LEASE TERM	PARCEL#	ANNUAL RENT	FOR OFFICE USE

Property Type	Description of Personal Property	Property (ID System)

INSTRUCTIONS – Listings due By January 31.

Commonly Asked Questions
Who must file a listing, and what do I list?

Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1. Temporary absence of personal property from the place at which it is normally taxable shall not affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in this county, even if it happens to be in another state or county on January 1.

NCGS §105-308 reads: "any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful."
A class 2 misdemeanor is punishable by imprisonment of up to 60 days.

When and where to list?

Listings are due on or before January 31. Mailing address: Assessor's Office-Business Personal Property, PO Box 36819, Charlotte NC, 28236-2778

As required by state law, late listings will receive a penalty. An extension of time to list may be obtained by sending a written request showing "good cause" to the Mecklenburg County Assessor's Office by **January 31**.

How do I list? -- Three important rules:

(1) Read these INSTRUCTIONS for each schedule or group. Contact our office if you need additional clarification.
(2) If a Schedule or Group does not apply to you, indicate so on the listing form, DO NOT LEAVE A SECTION BLANK, DO NOT WRITE "SAME AS LAST YEAR". A listing form may be rejected for these reasons and could result in late listing penalties.
(3) Listings must be filed based on the tax district where the property is physically located.
If you have received multiple listing forms, each form must be completed separately.

INFORMATION SECTION

Complete all sections at the top of the form, whether or not they are specifically addressed in these INSTRUCTIONS. Attach additional sheets if necessary.
(1) Other N.C. Counties where personal property is located: If your business has property normally located in other counties, list those counties here.
(2) Contact person for audit: In case the Assessor's Office needs additional information, or to verify the information listed, list the person to be contacted here.
(3) Physical address: Please note here the location of the property. The actual physical location may be different from the mailing address. PO and Personal Mail Boxes are not acceptable.
(4) Principal Business in this County: What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant. The **SIC or NAICS code** may help describe this information, if you do not know the **SIC or NAICS code**, please write "unknown".
(5) Complete other requested business information. Make any address changes.
(6) If out of business: If the business we have sent this form to has closed, complete this section and attach any additional information regarding the sale of the property.

SCHEDULE A

The year acquired column: These rows indicate by year, when you acquired the property being listed. All equipment should be listed in the original year acquired.

Schedule A is divided into eight (8) groups. Each is addressed below. Prior year cost (Original Costs) may be pre-printed. This column should contain the cost information from last year's listing. If it does not, please complete this column, referring back to your last year's listing. List Current Year's Cost (Total Cost) 100% cost of all depreciable personal property in your possession on January 1. Include all fully depreciated assets as well. Round amounts to the nearest dollar. Use the "Additions" and "Deletions" column to explain changes from "Original Cost" to "Total Cost". The "Original Cost" plus "Additions" minus "Deletions" should equal "Total Cost" If there are any additions and/or deletions, please attach an acquisitions and disposals detail. If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

COST - Note that cost information you provide must include all costs associated with the acquisition as well as the costs associated with bringing that property into operation. These costs may include, but are not limited to invoice cost, trade-in allowances, freight, installation costs, sales tax, expensed costs, and construction period interest.

The cost figures reported should be historical cost, which is the original cost of an item when first purchased, even if it was first purchased by someone other than the current owner. For example, you, the current owner, may have purchased equipment in 2003 for $100, but the individual you purchased the equipment from acquired the equipment in 1998 for $1000. You, the current owner, should report the property as acquired in 1998 for $1000.

Property should be reported at its actual historical installed cost IF at the retail level of trade. For example, a manufacturer of computers can make a certain model for $1000 total cost. It is typically available to any retail customer for $2000. If the manufacturer uses the model for business purposes, he should report the computer at its cost at the retail level of trade, which is $2000, not the $1000 it actually cost the manufacturer. Leasing companies must list property they lease at the retail trade level, even if their actual cost is at the manufacturer or wholesaler level of trade.

Multi-Situs Property Owners and Lessors
If you own Multiple properties in one or more jurisdictions, for example, leased equipment or vending equipment, please submit your asset detail in Excel (.zip files can be sent to the email indicated on the form, with the file name: businessnameyear.zip.) File should contain all equipment at cost, sorted by tax jurisdiction, and include all information needed for valuation, including but not limited to, description, year acquired, cost at the retail level of trade, physical location, and lessee.

Group (1) Machinery & Equipment
This is the group used for reporting the cost of all machinery and equipment. This includes all warehouse and packaging equipment, as well as manufacturing equipment, production lines, hi-tech or low-tech. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business. For example, a manufacturer of textiles purchased a knitting machine in October 2006 for $10,000. The sales tax was $200, shipping charges were $200, and installation costs were $200. The total cost that the manufacturer should report is $10,600, if no other costs were incurred. The $10,600 should be added in group (1) to the 2006 "Original Costs" cost column, every year until it is removed.

Group (2) Construction in Progress (CIP)
CIP is business personal property which is under construction on January 1. The accountant will typically not capitalize the assets under construction until all of the costs associated with the asset are known. In the interim period, the accountant will typically maintain the costs of the asset in a CIP account. The total of this account represents investment in tangible personal property, and is to be listed with the other capital assets of the business during the listing period. List in detail. If you have no CIP, write "none".

Group (3) Office Furniture & Fixtures
This group is for reporting the costs of all furniture & fixtures and small office machines used in the business operation. This includes, but is not limited to, file cabinets, desks, chairs, adding machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, and burglar alarm systems.

Group (4) Computer Equipment
This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & other peripherals associated with those computers. This category also includes software that is capitalized and purchased or licensed from an unrelated business entity. This does not include high tech equipment such as proprietary computerized point of sale equipment or high tech medical or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group (1) or "other".

Group (5) Leasehold Improvements
This group includes real estate improvements to **leased property** contracted for, installed, and paid for by the lessee which may remain with the real estate, thereby becoming an integral part of the leased fee real estate upon expiration or termination of the current lease, but which are the property of the current lessee who installed it. (Examples are lavatories installed by lessee in a barbershop, special lighting, or dropped ceiling.) If you have no leasehold improvements write "none".

Group (6) Expensed Items
This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, have been expensed. Section 179 expensed items should be included in the appropriate group (1) through (4). Fill in the blank which asks for your business' "Capitalization Threshold." If you have no expensed items write "none".

Group (7) Supplies
This group is for reporting normal business operating supplies. List the cost on hand as of January 1. The temporary absence of property on January 1 does not mean it should not be listed if it is normally present. Supplies immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or a manufacturers raw materials, do not have to be listed. Even though inventory is exempt, supplies are not. Even if a business carries supplies in an inventory account, they remain taxable**. Supply Types: (1) Office/Janitorial/Barber/Beauty/Medical/Dental (2) Fuels held for consumption (3) Replacement and spare parts (4) Restaurant and hotel items : linens/smallwares/cookware not listed in Schedule A (5) Rental items not sold in the normal course of business and not listed in Schedule A (6) Miscellaneous Supplies**

Group (8) Other
This group will not be used unless instructed by authorized county tax personnel.

SCHEDULE B VEHICULAR EQUIPMENT – Attach additional detail as needed
Motor Vehicles registered with the NC Department of Motor Vehicles as of January 1 do not have to be listed. If you own Unregistered Vehicles, Multi-year tagged trailers, or special bodies attached they must be listed. Also includes, watercraft, aircraft, manufactured homes, and mobile offices.

SCHEDULE C PROPERTY IN YOUR POSSESSION, BUT OWNED BY OTHERS
If on January 1, you have in your possession any business machines, machinery, furniture, vending equipment, game machines, postage meters, or any other equipment which is loaned, leased, or otherwise held and not owned by you, a complete description and ownership of the property should be reported in this section. This information is for office use only. Assessments will be made to the owner/lessor. If you have already filed the January 15th report required by §105-315, so indicate. If you have none, write "none" in this section. If property is held by a lessee under a "capital lease" where there is a conditional sales contract, or if title to the property will transfer at the end of the lease due to a nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

SCHEDULES D, E, F: SPECIAL PROPERTIES, FARM EQUIPMENT, and LEASEHOLD INTEREST. Indicate "N/A" if you have nothing to report in these sections.

AFFIRMATION
If the form is not signed by an authorized person, it may be rejected and could be subject to penalties. This section describes who may sign the listing form. **Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor.** Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter (of the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days)