

FOR DEPARTMENT USE ONLY ==>	ACCOUNT NO.	ABSTRACT NUMBER	SPECIAL DIST	CITY	SCHOOL	FIRE	TOWNSHIP	EXTENSION		PENALTY %	PENALTY	
								YES	NO		YES	NO
	SCH B- VEHICLE	G8 SUPPLIES	G7-CIP		G1-G6-FF/ME			TOTAL PERSONAL				

PHYSICAL ADDRESS OF EQUIPMENT _____
 REAL ESTATE OWNED BY _____
 TYPE OF BUSINESS IN THIS COUNTY _____
 NAME IN WHICH BUSINESS WAS LISTED LAST YEAR: _____

LOCATION OF ACCOUNTING RECORDS: _____
 DATE BUSINESS BEGAN IN THIS COUNTY: ____/____/____
 DATE BUSINESS (FISCAL) YEAR ENDS: ____/____/____
 CHECK ONE > CORPORATION SOLE PROPRIETORSHIP PARTNERSHIP LLC
 UNINCORPORATED ASSOCIATION OTHER(SPECIFY) _____
 CHECK BUSINESS CATEGORY >RETAIL WHOLESALE MANUFACTURING
 SERVICE LEASING/RENTAL FARMING OTHER (SPECIFY) _____
 OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED: _____
 CONTACT PERSON FOR AUDIT: _____
 ADDRESS & PHONE: _____
 IF OUT OF BUSINESS COMPLETE THIS SECTION -->DATE CEASED ____/____/____
 CHECK ONE: SOLD__ CLOSED__ BANKRUPT__ OTHER _____
 SOLD EQUIPMENT / FIXTURES /SUPPLIES TO: _____
 BUYER'S ADDRESS & PHONE: _____

SCHEDULE A					PERSONAL PROPERTY- SEE INSTRUCTIONS					
DO NOT CHANGE PRIOR YEAR COST. USE ADDITIONS AND/OR DELETIONS COLUMNS FOR CHANGES.										
YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT				YEAR ACQUIRED	GROUP (2) OFFICE FURNITURE & FIXTURES				
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST	
2018					2018					
2017					2017					
2016					2016					
2015					2015					
2014					2014					
2013					2013					
2012					2012					
2011					PRIOR					
2010					TOTAL					
2009					2009	GROUP (3) COMPUTER EQUIPMENT				
2008					2008	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST	
2007					2018					
2006					2017					
2005					2016					
2004					2015					
2003					PRIOR					
PRIOR					TOTAL					
TOTAL					2009	GROUP (5) EXPENSED ITEMS (cap thresh \$)				
YEAR ACQUIRED	GROUP (4) IMPROVEMENTS TO LEASED PROPERTY				YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST	
2018					2018					
2017					2017					
2016					2016					
2015					2015					
2014					2014					
2013					PRIOR					
2012					TOTAL					
2011					2011	GROUP (6) OTHER				
2010					2011	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST	
2009					2018					
2008					2017					
2007					2016					
2006					2015					
2005					2014					
2004					2013					
2003					2012					
PRIOR					PRIOR					
TOTAL					TOTAL					
GROUP (7) CONSTRUCTION IN PROGRESS					GROUP (8) SUPPLIES - LIST COST ON HAND AS OF JANUARY 1					
LIST IN DETAIL ALL EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - SEE INSTRUCTIONS					TYPE	COST	TYPE	COST		
					(1)	\$	(3)	\$		
TOTAL CIP: \$					(2)	\$	TOTAL \$	\$		

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 - SEE INSTRUCTIONS						
GROUP (1) UNREGISTERED MOTOR VEHICLES, "UDR" RENTAL VEHICLES, MULTIYEAR TAGGED TRAILERS, IRP TAGGED VEHICLES								
YEAR	MAKE	MODEL	BODY/SIZE	TAG #	VEHICLE ID. NUMBER(VIN)/SPECIAL EQUIPMENT	YEAR AQ.	ORIGINAL COST	FOR OFFICE USE
SEE ATTACHED SCHEDULE B SHEET FOR LISTING THE GROUP (1) ITEMS								

GROUP (2) BOATS & BOAT MOTORS								
TYPE	YEAR/MAKE/MODEL	LENGTH/SIZE	REGIS.#	LOCATION	ENGINE TYPE	YEAR AQ.	ORIGINAL COST	FOR OFFICE USE
BOAT								
MOTOR			HP					
BOAT								
MOTOR			HP					
BOAT								
MOTOR			HP					

GROUP (3) AIRCRAFT								
YEAR	MAKE	MODEL	SERIAL #	FAA #	LOCATION	YEAR AQ.	ORIGINAL COST	FOR OFFICE USE

GROUP (4) MOBILE HOMES & OFFICES								
YEAR	MAKE	WIDTH/LENGTH	TITLE #	ID. NUMBER (VIN)	YEAR AQ.	ORIGINAL COST	FOR OFFICE USE	
		X						
		X						
		X						
		X						

SCHEDULE C		PROPERTY IN YOUR POSSESSION OWNED BY OTHERS, (INCLUDING LEASED EQUIPMENT) ON JANUARY 1, MUST BE LISTED BELOW. THIS SECTION DUE JANUARY 15, SEE INSTRUCTIONS.						
NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	LEASE # OR ACCOUNT #	MONTHLY PAYMENT	COST NEW (QUOTED)	START & END LEASE DATES			

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

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON
Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: Taxpayer Guardian Authorized Agent Power of Attorney
 For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:
 Principal Officer of the Taxpayer Title _____ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____

Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer:
 Yes No

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. (If this affirmation is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

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 imprisonment up to 60 days)

SIGNATURE DATE

PREPARER OTHER THAN TAXPAYER DATE

PRINT OR TYPE NAME

PRINT OR TYPE NAME

EMAIL ADDRESS TELEPHONE NUMBER

EMAIL ADDRESS TELEPHONE NUMBER

**COUNTY OF DAVIDSON
 NORTH CAROLINA
 SCHEDULE B - VEHICULAR EQUIPMENT**

2019

(336) 242-2166
 (336) 242-2907
 (336) 242-2135
 FAX (336) 236-7510

2801PBPL 2 10/26/18 K

FOR DEPARTMENT USE ONLY ==>>	ACCOUNT NO	ABSTRACT NO	SPECIAL DIST	CITY	SCHOOL	FIRE	TWP	EXTENSION		PENALTY %	PENALTY	
								YES	NO		YES	NO
								<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

A PERSON TO CONTACT FOR ADDITIONAL INFORMATION. **B**
 NAME: _____
 ADDRESS: _____
 CITY: _____ STATE: _____ ZIP: _____ PHONE NUMBER _____

IF OUT OF BUSINESS - PLEASE COMPLETE THIS SECTION

DATE CEASED ___ / ___ / ___
 CHECK ONE: SOLD ___ CLOSED ___ BANKRUPT ___ OTHER _____
 SOLD EQUIPMENT / FIXTURES / SUPPLIES TO: _____
 BUYERS ADDRESS & PHONE: _____

IMPORTANT—Please make sure we have your correct mailing address.

LISTING VEHICULAR EQUIPMENT

Per NCGS §105-309 Owners of taxable business personal property are charged with the duty to annually list such property, which involves preparing and filing a listing form itemizing the property in detail.

If you have the following items and they are not displayed in Section C, please list accordingly in Section D:

- Untagged Vehicles
- Special Bodies / Equipment attached to any Vehicle (not listed in Schedule A)
- Untagged Trailers
- Multi-Year Tagged Trailers
- IRP (International Registration Plates) Tagged Vehicles

C VEHICULAR EQUIPMENT CURRENTLY ON RECORD OR DISCOVERED FROM PRIOR YEAR LISTING IS DISPLAYED BELOW

MAKE ANY CORRECTIONS AND MARK THROUGH ANY ITEM YOU DID NOT OWN ON JANUARY 1, 2019. ALSO, MARK THROUGH ANY VEHICLE OR TRAILER THAT HAS A CURRENT NC TAG EXCEPT MULTI YEAR AND IRP TAGS

TYPE	YEAR	ITEM / MAKE	DESCRIPTION / VIN NUMBER	TAG NUMBER	OFFICE USE

D LIST BELOW ALL UN-TAGGED VEHICLES & TRAILERS / IRP TAGGED VEHICLES / MULTI-YEAR TAGGED TRAILERS NOT LISTED ABOVE.

ITEM	YEAR	ITEM/MAKE	MODEL/STYLE	DESCRIPTION/VIN NUMBER	TAG NUMBER	SIZE WIDTH/LENGTH	PURCHASE COST	PURCHASE YEAR	OFFICE USE
1									
2									
3									
4									
5									
6									

TO AVOID LATE LISTING PENALTY, PLEASE COMPLETE AND RETURN NO LATER THAN JANUARY 31ST.

TAX DEPARTMENT USE ONLY	
TOTAL PERSONAL	
LATE LIST	<input type="checkbox"/>

E AFFIRMATION: UNDER PENALTIES PRESCRIBED BY LAW (N.C.G.S. 105-310) I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING INCLUDING ANY ACCOMPANYING STATEMENTS IS TRUE AND COMPLETE.

SIGNATURE X _____ DATE _____ TELEPHONE NUMBER _____

INSTRUCTIONS

Note: Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions.

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. They must be filed with the Davidson County Tax Assessor at:

Davidson County Tax Assessor, P.O. BOX 1617, Lexington, NC, 27293-1617

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 County Assessor by January 31.

How do I list? - Two important rules:

- (1) Read these INSTRUCTIONS for each schedule or group.
- (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.

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) Physical address: Please note here the location of the property. The actual physical location may be different from the mailing address. Post Office Boxes are not acceptable.
- (2) Principal Business in this County: What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant.
- (3) Other N.C. Counties where personal property is located: If your business has property normally located in other counties, list those counties here.
- (4) Contact person for audit: In case the county tax office needs additional information, or to verify the information listed, list the person to be contacted here.
- (5) 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.
- (6) Make any necessary address changes.

Schedule A

The year acquired column: The rows which begin "2018" are the rows in which you report property acquired during the calendar year 2018. Other years follow the same format.

Schedule A is divided into eight (8) groups. Each is addressed below. Some records may have the column "Prior Years Cost" 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 under "Current Year's Cost" the 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 "Prior Yr Cost" to "Current Yr. Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Year's Cost". If there are any additions and/or deletions, please attach a separate sheet which describes and gives the cost of each of those additions and/or deletions. If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

COST - Note that the 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, and construction period interest.

The cost figures reported should be historical cost, that 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 2000 for \$100, but the individual you purchased the equipment from acquired the equipment in 1995 for \$1000. You, the current owner, should report the property as acquired in 1995 for \$1000.

Property should be reported at its market cost 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 market cost at the retail level of trade, which is \$2000, not the \$1000 it actually cost the manufacturer. Manufacturer/lessor businesses which lease the equipment that they manufacture must list their equipment at the retail level of trade rather than their manufacturing cost.

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, 2018 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 there were no other costs incurred. The \$10,600 should be added in group (1) to the 2018 current year's cost column.

Group (2) 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 (3) 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 from an unrelated business entity. **Note: The development cost of software or any modification cost to software, whether done internally by the taxpayer or externally by a third party to meet the customer's specified needs is excluded and should not be reported.** This does not include high tech equipment such as computerized point of sale equipment or high tech medical equipment, or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group (1).

Group (4) Improvements to Leased Property

This group includes improvements made by or for the business to real property leased or used by the business. The improvements may or may not be intended to remain in place at the end of the lease, but they must still be listed by the business unless it has been determined that the improvements will be appraised as real property by the county for this tax year. Contact the appropriate county to determine if you question whether these improvements will be appraised as real property for this year. If you have made no improvements to leased property write "none". Do not include in this group any Store Equipment-Group (1) or Office Furniture and Fixtures-Group (2).

Group (5) Expensed Items

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, they have been expensed. (If you are able to provide the county tax office with detail list of costs and a description of the assets in the Expensed Items category, please do so) 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 (6) Other

This group will not be used unless instructed by authorized county tax personnel.

Group (7) 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 (8) Supplies

Almost all businesses have supplies. These include normal business operating supplies. The "TYPE" column is for, but is not limited to the following "types" of supplies: OFFICE SUPPLIES, MAINTENANCE & JANITORIAL SUPPLIES, MEDICAL, DENTAL, OR OTHER PROFESSIONAL SUPPLIES, BEAUTY & BARBER SHOP SUPPLIES, FUELS OF ALL KINDS, REPLACEMENT & SPARE PARTS, HOTEL & MOTEL SUPPLIES. List the type and cost on hand as of January 1. Remember, the temporary absence of property on January 1 does not mean it should not be listed if that property is normally present. Supplies that are immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or raw materials, for a manufacturer, 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.

SCHEDULE B VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SHEETS IF NECESSARY.

Group (1) List all untagged motor vehicles and trailers, multi-year tagged trailers, IRP tagged vehicles, and Special Bodies/Equipment attached to any vehicle (not listed in Schedule A).

This category is for the above type motor vehicles only. DO NOT list registered/tagged motor vehicles as they are listed through the North Carolina Department of Motor Vehicles. If the vehicle is located in North Carolina, but has another state's tag, list them in the county it resides.

Group (2), (3), (4) should be listed as appropriate.

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 nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

AFFIRMATION

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. Please read the information on this section of the form regarding 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.

