

Davie County Tax Department



What you should know about

Business Listings



What is this Listing Form for?

To keep track of who owns taxable business property assets and assign a value prior to creating a tax bill. This is your opportunity to tell the Davie County Tax Department what your business owns/doesn't own.

What happens if I don't return this form?

Your tax bill in July will be 10% higher.

When does it have to be returned?

Sign and return by January 31st, 2019.

To request an extension go to www.daviecountync.gov

Can I return it electronically?

Yes, go to www.daviecountync.gov/374/Business-Personal-Property

smartphone users
scan the QR Code for quick access to
www.daviecountync.gov



Business Personal Property Listing
COUNTY OF DAVIE
NORTH CAROLINA
2019

ACCOUNT NO.	ABSTRACT NO.	CITY	FIRE	TOWNSHIP	EXTENSION		PENALTY%	PENALTY	
					YES <input type="checkbox"/>	NO <input type="checkbox"/>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
DESCRIPTION								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 BUSINESS IS NO LONGER IN COUNTY:
OR OUT OF BUSINESS COMPLETE THIS SECTION -->DATE CEASED ____/____/____
CHECK ONE: SOLD ____ CLOSED ____ MOVED ____ OTHER ____
SOLD EQUIPMENT / FIXTURES /SUPPLIES TO: _____
BUYER'S ADDRESS & PHONE: _____

ADDITIONAL SCHEDULES CAN BE FOUND @ WWW.DAVIECOUNTYNC.GOV

DO NOT CHANGE PRIOR YEAR COST. USE ADDITIONS AND/OR DELETIONS COLUMNS FOR CHANGES.

SCHEDULE A

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT				YEAR ACQUIRED	GROUP (3) 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					YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
2008						PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2007					2018				
2006					2017				
2005					2016				
2004					2015				
2003					PRIOR				
PRIOR					TOTAL				
TOTAL					YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS (cap thresh \$)			
YEAR ACQUIRED	GROUP (5) IMPROVEMENTS TO OWNED OR LEASED PROPERTY					PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2018					2018				
2017					2017				
2016					PRIOR				
2015					TOTAL				
2014					YEAR ACQUIRED	GROUP (8) OTHER			
2013						PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2012					2018				
2011					2017				
2010					2016				
2009					2015				
2008					2014				
2007					2013				
2006					2012				
2005					PRIOR				
2004					TOTAL				
2003									
PRIOR					GROUP (7) SUPPLIES - SEE INSTRUCTIONS				
TOTAL					TYPE	COST	TYPE	COST	
GROUP (2) CONSTRUCTION IN PROGRESS					(1)	\$	(5)	\$	
LIST IN DETAIL ALL EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - SEE INSTRUCTIONS					(2)	\$	(6)	\$	
					(3)	\$	(7)	\$	
					(4)	\$	TOTAL \$		

RETURN BY JANUARY 31ST

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If you need additional space to list property under Schedules B and C, please attach a separate report in the same format as below. These can be found on our website at www.daviecountync.gov

SCHEDULE B		ANYTHING LISTED IN SCHEDULE B MUST BE REGISTERED/OWNED BY THE BUSINESS								
GROUP (1) SEE FOLLOWING PAGE										
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								
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								
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		
TO BE USED FOR SCHEDULE A: GROUPS 1 through 8										
ACQUISITIONS - ITEMIZE IN DETAIL				DISPOSALS - ITEMIZE IN DETAIL			YEAR ACQUIRED	100% ORIGINAL COST		
BPP listing forms cannot be received by fax or email. Copies cannot be submitted. BPP listing forms shall be deemed to be filed as the date shown on the postmark affixed by the US Postal Service. Any other form of postmark shall be deemed to be filed when received in the tax office.										
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: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Guardian <input type="checkbox"/> Authorized Agent <input type="checkbox"/> Power of Attorney										
For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:										
<input type="checkbox"/> Principal Officer of the Taxpayer Title _____		<input type="checkbox"/> Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____								
<input type="checkbox"/> Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: <input type="checkbox"/> Yes <input type="checkbox"/> 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 _____

RETURN BY JANUARY 31ST

COUNTY OF DAVIE
NORTH CAROLINA
VEHICULAR EQUIPMENT

2019
Business Personal
Property Listing

ACCOUNT NO	ABSTRACT NO	CITY	FIRE	TWP	EXTENSION		PENALTY %	PENALTY		VEH VALUE
					YES	NO		YES	NO	
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	

PERSON TO CONTACT FOR ADDITIONAL INFORMATION.

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: _____

SCHEDULE B: LISTING VEHICULAR EQUIPMENT GROUP 1

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 that are registered to your business and they are not displayed in Section C, please list accordingly in Section D:

- Untagged Vehicles
- Special Bodies / Equipment attached to any Vehicle
- Untagged Trailers
- Multi-Year Tagged Trailers
- IRP (International Registration Plates) Tagged Vehicles

All original forms must be signed and returned to the tax office

Effective January 1, 2014 all IRP plated vehicles are required to be listed with the local county tax offices as part of business personal property listing form process, unless they are already being reported as part of your Public Service Valuation with the NCDOR

VEHICULAR EQUIPMENT CURRENTLY ON RECORD OR DISCOVERED FROM PRIOR YEAR LISTINGS ARE DISPLAYED BELOW

MAKE ANY CORRECTIONS AND MARK THROUGH ANY ITEM YOU DID NOT OWN ON JANUARY 1ST.

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

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

YEAR	ITEM/MAKE MODEL/STYLE	DESCRIPTION/ VIN NUMBER	TAG NUMBER	PURCHASE COST	PURCHASE YEAR	OFFICE USE

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.

TO AVOID LATE LISTING PENALTY, RETURN BOTH FORMS, SIGNED AND COMPLETED BEFORE JAN. 31ST.

SIGNATURE X _____ DATE _____ EMAIL ADDRESS _____

RETURN BY JANUARY 31ST

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SCHEDULE D	SEPARATELY SCHEDULED PROPERTY
<p>1. Does your business own artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please attach and describe the items and estimated value of items.</p>	

SCHEDULE F	INTANGIBLE PERSONAL PROPERTY
<p>Do you lease or rent real property from exempt owners such as a church, local, state, or federal government, an airport authority, university, or other exempt owner? If yes, include lease information below. Attach additional schedule if necessary.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	

Name and Address of Owner	Description of Property	Date of Lease & Lease Term	Monthly Payment	Account #

SCHEDULE H	REAL ESTATE IMPROVEMENTS
<p>During the past calendar year, did your business make improvements and/or other additions to real property owned by your business? If yes, attach separate schedule H-1 with requested information <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	

SCHEDULE I	BILLBOARDS – OUTDOOR ADVERTISING STRUCTURES
<p>Does your business own billboards or outdoor advertising structures? If yes, attach separate Schedule I-1 with requested information. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	

SCHEDULE J	LEASED EQUIPMENT
<p>Does your business lease equipment to others? If yes, attach separate Schedule J-1 with requested information <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	

**All additional schedules can be found on www.ncdor.gov/taxes-forms/property-tax/property-tax-forms.
If you have any questions please call the Davie County Tax Office at: 336-753-6120**

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Signature	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Date	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Email Address
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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 Davie County Tax Office at:

Davie County Tax Assessor, 123 South Main Street, Mocksville, NC, 27028

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. If not returned, you will receive a bill.
- (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 2018 for \$100, but the individual you purchased the equipment from acquired the equipment in 2005 for \$1000. You, the current owner, should report the property as acquired in 2005 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 (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 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 (5) 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 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 (6) 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. 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 (8) OTHER

This group should not be used unless instructed by authorized county tax person

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 (7) 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, EQUIPMENT 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 LISTING VEHICULAR OR FARM EQUIPMENT

Group (1) List all untagged motor vehicles and trailers, multi-year tagged trailers, IRP tagged vehicles, and Special Bodies/Equipment attached to any vehicle.

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 OR

Group (1) List all farm equipment & machinery whether income producing or for personal use.

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.

Extension forms and additional Schedule forms can be found @ www.daviecountync.gov

MUST BE RETURNED BY JANUARY 31ST

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