

FOR DEPARTMENT USE ONLY	ACCOUNT NUMBER	DATE	TWP	DISTRICT	CITY	PENALTY	VALUE
1	2	3	4	5	6	7	
8	B	D	E	I	J	TOTAL	

BUSINESS NAME AND ADDRESS: _____ PARCEL ID: _____

STANDARD INDUSTRIAL CLASSIFICATION CODE (SIC #): _____
 NAICS CODE: _____
 DATE BUSINESS BEGAN IN THIS COUNTY: _____
 DATE BUSINESS (FISCAL) YEAR ENDS: _____

FILL IN APPLICABLE CIRCLE:
 PARTNERSHIP SOLE PROPRIETORSHIP UNINCORPORATED ASSOCIATION
 CORPORATION OTHER (SPECIFY) _____

BUSINESS TYPE: _____ BUSINESS OWNER'S NAME: _____

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED: _____

CONTACT PERSON FOR AUDIT: _____
 ADDRESS & PHONE OF CONTACT: _____

PHYSICAL ADDRESS OF BUSINESS: _____
 REAL ESTATE OWNED BY: _____
 WHAT TYPE OF BUSINESS DO YOU OPERATE: _____
 NUMBER OF EMPLOYEES: _____
 NAME & PHONE NUMBER OF ACCOUNTANT: _____
 NAME IN WHICH BUSINESS WAS LISTED LAST YEAR: _____

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY
 RETAIL WHOLESALE MANUFACTURING
 SERVICE LEASING/RENTAL FARMING
 OTHER (SPECIFY) _____

IF OUT OF BUSINESS COMPLETE THIS SECTION
 DATE CEASED: _____
 FILL IN APPLICABLE CIRCLE:
 SOLD CLOSED BANKRUPT OTHER
 SOLD EQUIPMENT, FIXTURES, SUPPLIES TO: _____
 BUYER'S ADDRESS & PHONE: _____

SCHEDULE A

PERSONAL PROPERTY - SEE INSTRUCTIONS

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
2014					2014				
2013					2013				
2012					2012				
2011					2011				
2010					2010				
2009					2009				
2008					2008				
2007					PRIOR				
2006					TOTAL				
2005									
2004									
2003									
2002									
2001									
2000									
1999									
PRIOR					PRIOR				
TOTAL					TOTAL				

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
PRIOR				
TOTAL				

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: \$

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE

County addresses and additional schedules are available at:
<http://www.dor.state.nc.us/publications/property.html>
 or you may request schedules from the Haywood County Tax Department

Send to Haywood County Tax Office

SCHEDULE A - CONTINUED **PERSONAL PROPERTY - SEE INSTRUCTIONS**

YEAR ACQUIRED	GROUP (5) LEASEHOLD IMPROVEMENTS				GROUP (7) SUPPLIES				COST
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST					
2014					1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES				
2013					2. FUELS HELD FOR CONSUMPTION				
2012					3. REPLACEMENT PARTS AND SPARE PARTS				
2011					4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A				
2010					5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A				
2009					6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE				
2008					7. TOTAL				
2007									
2006									
2005									
2004									
2003									
2002									
2001									
PRIOR									
TOTAL									

YEAR ACQUIRED	GROUP (8) OTHER - TO BE USED WITH COUNTY APPROVAL			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
2002				
2001				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
PRIOR				
TOTAL				

SCHEDULE B **VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES**

If you answer yes to any of questions 1-6 below, you must attach the Schedule B-1. If you need more schedules, they can be acquired at the Tax Office or online. Indicate number of short-term rental vehicles owned for question 7.

1. Does your business own any Unregistered Motor Vehicles? YES NO

2. Does your business own any Multi-year or permanently registered Trailers? YES NO **If yes attach schedule** **B-1**

3. Does your business own any special bodies on vehicles? YES NO

4. Does your business own any IRP (International Registration Plan) plated vehicles? YES NO

NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county as a part of the business personal property listing form process.

5. Does your business own any watercraft or engines for watercraft? YES NO **If yes attach schedule** **B-2**

6. Does your business own any Manufactured Homes, Manufactured Offices, greenhouses or non-permanently attached storage buildings? YES NO **If yes attach schedule** **B-3**

7. Does your business own any Aircraft? YES NO **If yes attach schedule** **B-4**

8. Does your business own any vehicles held for short-term rental? YES NO Number of vehicles

9. Does your business operate a hotel, motel, etc.? YES NO Number of units

10. Do you have rental property? Please complete Rental Schedule J YES NO Number of units

11. Do you have storage units? YES NO Number of units

12. Do you operate a restaurant? YES NO Seating Capacity #

SCHEDULE C **LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS**

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address and description of this property. If you answer yes to one of the following three questions or are otherwise required to supply this list, you must return the list or separate Schedule C-1 by January 15.

1. Does your business hold any Leased Property, owned by another party (are you a lessee)? YES NO

2. Do you have any property used by your business, or in your possession that is owned by others? YES NO

3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business? YES NO

Name _____ Account _____ County _____ Year _____

SCHEDULE D	SEPARATELY SCHEDULED PROPERTY
1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? <input type="radio"/> YES <input type="radio"/> NO Please describe the items and estimated value of items if applicable.	

SCHEDULE E	FARM EQUIPMENT
Does your business own any tractors and/or other farm equipment? <input type="radio"/> YES <input type="radio"/> NO <input type="radio"/> Cost on Schedule A If so, list and attach separate Schedule E-1. If listed by cost on Schedule A, indicate above but still include information on separate Schedule E-1.	

SCHEDULE F	INTANGIBLE PERSONAL PROPERTY			
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? <input type="radio"/> YES <input type="radio"/> NO If yes, include lease information below. Attach additional schedule if necessary.				
NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	DATE OF LEASE AND LEASE TERM	MONTHLY PAYMENT	ACCT. #

SCHEDULE G	ACQUISITIONS AND DISPOSALS DETAIL			
Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and leasehold improvements in the prior year. If there is not enough room below, attach a separate Schedule G-1.				
ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST

SCHEDULE H	REAL ESTATE IMPROVEMENTS
During the past calendar year, did your business make improvements and/or other additions to real property, owned by your business? If yes, attach a separate schedule H-1 with information on such improvements. <input type="radio"/> YES <input type="radio"/> NO	

SCHEDULE I	BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES
Does your business have a billboard advertisement or signage that is owned by the business either located on or off the premises of the business? If yes, please call our office for a form to list. <input type="radio"/> YES <input type="radio"/> NO	

SCHEDULE J	RENTAL PROPERTIES
Does your business have rental properties? <input type="radio"/> YES <input type="radio"/> NO If yes, attach separate Schedule J with requested information.	

AFFIRMATION		
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"/> Other person having knowledge of and charged with the care of the person and property of the taxpayer.		
For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:		
<input type="checkbox"/> Principal Officer of the Tax payer <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 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.)		
Signature _____	Date _____	Authorized Agent Address _____
Telephone Number _____	Fax Number _____	Email Address _____
Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of North Carolina General Statutes 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)		

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 County Tax Department. DO NOT FILE THIS FORM WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE. This form will not be accepted by the NC Department of Revenue.

A list of county tax office addresses can be found at the NC Department of Revenue's website <http://www.dor.state.nc.us/publications/property.html>.

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 -- Three 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.
- (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 NC 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 county tax department 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. Post Office 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.
- (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: The rows which begin "2014" are the rows in which you report property acquired during the calendar year 2014. Other years follow the same format.

Schedule A is divided into eight (8) groups. Each is addressed below. Some counties 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 Year's 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 note those under Schedule G, 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 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, expensed costs, 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 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 actual 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 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 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 there were no other costs incurred. The \$10,600 should be added into group (1) to the 2006 current year's cost column.

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 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 proprietary 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) 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 the lessee in a barbershop, special lighting, or dropped ceiling.) If you have no leasehold improvements write "none". Contact the Haywood County Tax Department to determine if leasehold improvements have already been appraised as real property.

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 (7) Supplies

Almost all businesses have supplies. These include the normal business operating supplies. List the 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 packing 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.

Group (8) Other

Items not included in prior groups.

SCHEDULE B1 AND B2 VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SCHEDULES IF NECESSARY.

Motor vehicles registered with the NC Department of Motor Vehicles as of January 1 do not have to be listed. Please answer the questions on the form to determine if you should complete and attach Schedule B-1 for certain other motor vehicles, manufactured homes, manufactured office, aircraft, boats, boat motors, jet skis, unregistered motor vehicles, unregistered motorcycles, unregistered utility trailers, unregistered livestock trailers, unregistered boat trailers, unregistered campers, unregistered motor homes, vehicles with 3-month tags and vehicles with multi-year tags.

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, indicate so. 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.

SCHEDULE D, E, F, G, H, and I - Please answer the questions provided on the form to determine if you need to complete and attach separate schedules G-1, H-1 or I-1 or to the main business personal property listing form.

SCHEDULE J - Please list all furnishings provided in rental.

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.

Any person who willfully attempts, or who 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 of up to 60 days)

SCHEDULE J

**HAYWOOD COUNTY RENTAL PROPERTY SCHEDULE J
2015**

- If you have more than one rental, please list each rental on a separate sheet.

Name of Rental if Applicable: _____

Physical Location of Rental: _____

_____ Yes, I provide appliances/furnishings within my rental unit
(furnishings include washer, dryer, stove, refrigerator, dishwasher, etc...and all items received as gifts)

_____ No, I do not provide appliances/furnishings in my rental unit.

You can either choose to itemize all provided appliances/furnishings within the unit or you may choose to use 6% value of the dwelling. Please indicate below the option you choose.

_____ I choose to itemize (please list below)

_____ I choose to use 6% value of the dwelling.

Furnishings	Qty.	Year Purchased	Retail Price at Time of Purchase
Stove			
Microwave			
Refrigerator			
Dishwasher			
Garbage Disposal			
Coffee Pot			
Washer			
Dryer			
Dishes/Pots/Pans			
Silverware			
Kitchen Furniture			
Bedroom Furniture			
Bathroom Furniture			
Draperies/Blinds/Rugs/Décor			
Living Room Furniture			

Furnishings	Qty.	Year Purchased	Retail Price at Time of Purchase
Small Appliances such as irons, mixers, etc.			
Pool Tables/Gaming			
Televisions			
VCR/DVD			
Window A/C Unit			
Linens			
Outdoor Furniture			
Hot Tubs			
Golf Carts			
Computer/Printers			
ATV			
Misc. Other			

Is this a long term rental? (Long term is year round generally to one tenant) _____

Is this a short term rental? (vacation rental) _____

Is your Rental property listed with a realtor or property management agent? _____

If so, please indicate who your rental is listed through: _____

Address of listing agent: _____

Phone Number of agent: _____

I hereby certify that the above information is true, correct and complete to the best of my knowledge and belief. If prepared by someone other than the owner, their declaration is made based on all information provided by the owner.

Rental Property Owner Signature: _____

Owner Phone Number: _____

Date Signed: _____