Mecklenburg County Assessor's Office
Business Personal Property Listing
Mailing address:
PO Box 36819
Charlotte, North Carolina 28236-6819

TO AVOID PENALTY, RETURN SIGNED, COMPLETED LISTING OR EXTENSION REQUEST BY JANUARY 31st

TAX YEAR:

Phone: (980)-314-4226 (4CAO)
Email: BPPEMAIL@MeckNC.gov
Website: www.MeckNC.gov

BPP-L

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

OWNER ID: **NAICS:** **OR Principal Business Activity:**

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)

STATE OF INCORPORATION:

REVIEW PHYSICAL ADDRESS (Asset Location):

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 TO (BUYER'S ADDRESS & PHONE):

_____
_____
_____

Note: If you acquired an existing business in the previous year, call for listing instructions.

CONTACT PERSON FOR AUDIT:
NAME:_____
ADDRESS: _____
_____
_____
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
2018				0
2017				0
2016				0
2015				0
2014				0
2013				0
2012				0
2011				0
2010				0
2009				0
2008				0
2007				0
2006				0
2005				0
2004				0
2003				0
PRIOR				0
TOTAL	0	0	0	0

YEAR ACQUIRED	GROUP(3) OFFICE FURNITURE			
	ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST
2018				0
2017				0
2016				0
2015				0
2014				0
2013				0
2012				0
PRIOR				0
TOTAL	0	0	0	0

YEAR ACQUIRED	GROUP (4) COMPUTERS & SOFTWARE			
	ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST
2018				0
2017				0
2016				0
2015				0
PRIOR				0
TOTAL	0	0	0	0

GROUP(2) CONSTRUCTION IN PROGRESS. LIST IN DETAIL ALL COSTS IN CIP ACCOUNT ON JAN 1ST.

$

GROUP(7) SUPPLIES –SEE INSTRUCTIONS

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

TOTAL SUPPLIES: $ 0

NOTE: This block should contain supply (Group 7) totals only. Do not subtotal form.

SEE INSTUCTIONS ON PAGE 4

YEAR ACQUIRED	GROUP(5) IMPROVEMENTS TO LEASED PROPERTY				YEAR ACQUIRED	GROUP(8) OTHER – DESCRIBE			
	ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST		ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST
2018				0	2018				0
2017				0	2017				0
2016				0	2016				0
2015				0	2015				0
2014				0	2014				0
2013				0	2013				0
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
PRIOR				0	PRIOR				0
TOTAL	0	0	0	0	TOTAL	0	0	0	0

YEAR ACQUIRED	GROUP(6) EXPENSED ITEMS - CAP. THRESHOLD $_____			
	ORIGINAL COST	ADDITIONS	DELETIONS	CURRENT YEAR COST
2018				0
2017				0
2016				0
2015				0
2014				0
2013				0
2012				0
2011				0
PRIOR				0
TOTAL	0	0	0	0

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

I understand that pre-populated information on the listing is for my convenience. I have reviewed and categorized all assets owned as of January 1 at their historical cost. 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. Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the 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.)

Listings may be subject to audit review, for compliance and accuracy of returns.

For Individual taxpayers: ☐ **Taxpayer** ☐ **Guardian** ☐ **Authorized Agent** ☐ **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:

☐ **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 the NCDOR Form AV-59 on file for this taxpayer:** ☐ **Yes** ☐ **No**

_____ _____
Signature Date Authorized Agent Address

_____
_____
Telephone number Email Address

SUPPLEMENTAL LISTING FORMS FOR SCHEDULE B, C, E, F, G, H, I, and J CAN BE FOUND ON THE NORTH CAROLINA DEPARTMENT OF REVENUE WEBSITE UNDER OTHER PROPERTY- LISTING FORMS AT: http://www.dornc.com/downloads/property.html

IMPORTANT- PLEASE ENSURE THAT YOUR BUSINESS NAME AND ABSTRACT NUMBER ARE ENTERED ON ANY SUPPLEMENTAL SCHEDULES OR ATTACHMENTS SUBMITTED TO OUR OFFICE.

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. Supplemental schedules: http://www.dornc.com/downloads/property.html

SCHEDULE B — **VEHICULAR EQUIPMENT & MOBILE OFFICES – GROUP (1) IRP (International Registration Plan) PLATED VEHICLES, UNREGISTERED MOTOR VEHICLES, SPECIAL BODIES, 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	YEAR ACQUIRED	ORIGINAL COST	PROPERTY ID

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

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

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

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

SCHEDULE F **INTANGIBLE PROPERTY- LEASEHOLD INTEREST- LESSEES OF EXEMPTED REAL PROPERTY-** Do you lease/rent real property from exempt owners, such as a church, local, state or federal government, airport authority, university? If so, include lease information below. Attach separate schedule if necessary.

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

SCHEDULE G **ACQUISITIONS AND DISPOSALS DETAIL-** Detail of machinery, equipment, furniture and fixtures and computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1 which can be found under OTHER FORMS- Listing Forms at the following website: **http://www.dornc.com/downloads/property.html**

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 so, attach separate Schedule H-1 which can be found under OTHER FORMS- Listing Forms at the following website: **http://www.dornc.com/downloads/property.html**

SCHEDULE I **BILLBOARDS – OUTDOOR ADVERTISING STRUCTURES-** Does your business own any billboards – outdoor advertising structures? If so, attach separate Schedule I-1 which can be found under OTHER FORMS-Listing Forms at the following website: **http://www.dornc.com/downloads/property.html**

SCHEDULE J **LEASED EQUIPEMENT-** Does your business lease equipment to others? If so, please attach separate Schedule J-1 which can be found under OTHER FORMS- Listing Forms at the following website: **http://www.dornc.com/downloads/property.html**

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, 28236-6819 or file an ELECTRONIC LISTING at: https://bizlink.taxscribe.com/nc/mecklenburg/**.** To file an extension or listing electronically, the preferred browser is Chrome.

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 or update 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 "Current Year 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 (.xls or.xlsx and .xlsx) can be sent to the email indicated on the form, with the file name: businessnameyear.xls) Zip files cannot pass through the County's email firewall. 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, and 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 store equipment, manufacturing equipment, production lines (hi-tech or low-tech), as well as warehouse and packaging equipment. 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 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. **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 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) 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 our office to determine if you question whether these improvements will be appraised as real property for this tax year. If you have no leasehold improvements write "none". Do not include in this group any Store Equipment- Group (1) or Office Furniture and Fixtures- Group (3)

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. (A set dollar amount where asset acquisition costs below that amount are expensed, not capitalized). 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 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 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- Only use as instructed by authorized county 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, IRP (International Registration Plan) plated vehicles 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, G, AND H: If you have special property to report- use this listing or supplemental forms located at: http://www.dornc.com/downloads/property.html

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)