

GENERAL INFORMATION

ALL SECTIONS OF THIS RETURN MUST BE COMPLETED IN ACCORDANCE WITH THESE INSTRUCTIONS OR IT WILL BE REJECTED MAKING IT SUBJECT TO LATE LISTING PENALTIES. IF A SECTION DOES NOT APPLY, SO INDICATE. DO NOT LEAVE IT BLANK.

ALL LISTINGS ARE SUBJECT TO BEING AUDITED AT ANY TIME. RETURNS ARE ROUTINELY COMPARED TO STATE INCOME TAX RETURNS AS FILED WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE. WILLFUL FAILURE TO LIST, OR REMOVAL OR CONCEALMENT OF PROPERTY TO EVADE TAXATION IS PUNISHABLE BY A FINE NOT TO EXCEED \$500.00 OR IMPRISONMENT NOT TO EXCEED SIX (6) MONTHS. N.C.G.S. 105-308

FOR REASONS OF GOOD CAUSE, EXTENSIONS OF TIME IN WHICH TO LIST MAY BE OBTAINED BY SENDING A WRITTEN REQUEST IN DUPLICATE TO THE TAX DEPARTMENT BY JANUARY 31. EXTENSIONS WILL NOT BE GRANTED BY TELEPHONE. REAL ESTATE LISTING NO LONGER REQUIRED. STATE LAW DOES NOT ALLOW LISTING EXTENSIONS BEYOND APRIL 15.

NAME AND ADDRESS

TYPE OR LEGIBLY PRINT THE INCORPORATED NAME IF A CORPORATION, THE BUSINESS NAME IF A PARTNERSHIP OR THE OWNER'S NAME AND TRADE NAME IF A SOLE PROPRIETOR, AND MAILING ADDRESS.

SOCIAL SECURITY NUMBER: DISCLOSURE OF THIS NUMBER IS VOLUNTARY. THIS NUMBER IS NEEDED TO ESTABLISH THE IDENTIFICATION OF INDIVIDUALS N.C.G.S. 105-309.

ALL OTHER QUESTIONS IN THIS SECTION ARE SELF EXPLANATORY AND SHOULD BE COMPLETED. IF A QUESTION IS NOT APPLICABLE, SO INDICATE.

SCHEDULE A MACHINERY & EQUIPMENT, FURNITURE & FIXTURES

PERSONAL PROPERTY IN THE CATEGORIES OF MACHINERY, EQUIPMENT, FURNITURE, FIXTURES, COMPUTER EQUIPMENT INCLUDING "CANNED" SOFTWARE (SOFTWARE NOT CUSTOM DESIGNED FOR YOUR SYSTEM), LEASEHOLD IMPROVEMENTS, FORKLIFTS, COMMERCIAL AND INDUSTRIAL TYPE TRACTORS ARE TO BE REPORTED IN THIS SECTION. THE TOTAL COST OF EACH CATEGORY IS TO BE LISTED BY THE YEAR OF ACQUISITION. FULLY DEPRECIATED ITEMS MUST BE INCLUDED.

COMPANIES ENGAGED IN THE BUSINESS OF LEASING, OR IF YOU OWN EQUIPMENT IN RICHMOND COUNTY, AND LEASE THE EQUIPMENT TO SOMEONE ELSE, ATTACH A SCHEDULE THAT INCLUDES THE FOLLOWING: IDENTIFICATION OF EQUIPMENT, YEAR OF MANUFACTURE, SELLING PRICE NEW, AND LESSEES' COMPLETE NAMES AND ADDRESSES.

PROPERTY SHOULD BE REPORTED AT 100% ACQUISITION COST INCLUDING INSTALLATION, SALES TAX, FREIGHT AND ALL OTHER COSTS INCURRED WITH OBTAINING THE PROPERTY AND MAKING IT READY FOR ITS INTENDED USE. DO NOT REPORT A REDUCED BASIS RESULTING FROM A TRADE-IN OF USED PROPERTY, OR BECAUSE YOU HAVE ELECTED AN IRS SECTION 179 DEDUCTION OF THE PROPERTY.

ITEMS THAT YOU PURCHASED AND EXPENSED SHOULD BE REPORTED IN THE APPROPRIATE SPACE.

PROPERTY TO BE LISTED IN THIS SCHEDULE IS TO BE REPORTED AS OF JANUARY 1. TAXPAYERS WITH A FISCAL YEAR ENDING DATE OTHER THAN DECEMBER 31 WILL HAVE TO UPDATE THEIR RECORDS TO THE JANUARY 1 REPORTING DATE.

FARM EQUIPMENT

THE TOTAL COST OF FARM EQUIPMENT (INCLUDING TRACTORS) IS TO BE LISTED BY YEAR OF ACQUISITION. FULLY DEPRECIATED ITEMS MUST BE INCLUDED. THIS INFORMATION MAY BE OBTAINED FROM YOUR DEPRECIATION SCHEDULE OR ASSET LEDGER.

SCHEDULE B UNREGISTERED VEHICLES

N.C.G.S. 105-330 REQUIRES THAT ONLY UNLICENSED/NON-REGISTERED MOTOR VEHICLES BE LISTED IN THE MONTH OF JANUARY.

THE VEHICLE IDENTIFICATION NUMBER (VIN) MUST BE INCLUDED FOR EACH VEHICLE IF A BODY, SUCH AS A DUMP, OR SPECIAL EQUIPMENT SUCH AS A CRANE, ARE MOUNTED ON A VEHICLE, LIST THE BODY SEPARATELY SHOWING THE TOTAL INSTALLED COST AND THE YEAR ACQUIRED. IF YOUR RECORDS DO NOT ALLOW YOU TO DO THIS, YOU MAY LIST THE TRUCK AND BODY AS ONE UNIT BUT INDICATE THAT YOU HAVE DONE SO. ADDITIONAL SCHEDULES SHOULD BE ATTACHED IF NECESSARY.

PAGE 2 - SCHEDULE C - BOATS, MOTORS, AIRCRAFT AND MOBILE HOMES

BOATS, BOAT MOTORS, AIRCRAFT, AND MOBILE HOMES (OR OFFICES) OWNED BY YOU ON JANUARY 1 MUST BE REPORTED. BOATS REQUIRE COMPLETE IDENTIFICATION, AND LOCATION OF THE MARINA OR STORAGE FACILITY USED BY THE OWNER. LIST COMPLETE MOTOR INFORMATION ON A SEPARATE LINE. FOR AIRCRAFT, SHOW THE MODEL YEAR, MANUFACTURER, MODEL, YOUR COST, DATE OF PURCHASE, SERIAL AND FAA NUMBERS AND HANGAR OR TIE-DOWN LOCATION. MOBILE HOMES REQUIRE YEAR OF MANUFACTURE, MAKE, MODEL, SIZE, COST, DATE OF PURCHASE, AND SPECIFIC STREET ADDRESS WHERE LOCATED ON JANUARY 1.

SCHEDULE D ADDITIONS AND DELETIONS

ALL MACHINERY EQUIPMENT, FURNITURE AND FIXTURES ACQUIRED SINCE JANUARY 1, 2014 SHOULD BE ITEMIZED SHOWING THE TOTAL INSTALLED COST OF EACH ITEM. IN ADDITION, ALL DISPOSALS MADE SINCE JANUARY 1, 2014 SHOULD BE ITEMIZED IN DETAIL IN THE APPROPRIATE COLUMNS. IMPORTANT: ACQUISITION YEAR AND ORIGINAL COST MUST BE GIVEN FOR DISPOSALS. AN ADDITIONAL SCHEDULE MAY BE ATTACHED IF NECESSARY.

SCHEDULE E LEASEHOLD IMPROVEMENTS

BRIEFLY DESCRIBE ANY ADDITIONS OR DELETIONS TO LEASEHOLD IMPROVEMENTS. TAKE CARE TO ITEMIZE SO THAT REAL AND PERSONAL PROPERTY CAN BE DIFFERENTIATED. REPORT THE OWNER OF THE REAL PROPERTY AND ITS LOCATION.

SCHEDULE F SUPPLIES

EFFECTIVE JANUARY 1, 1988 ALL INVENTORIES OWNED BY MANUFACTURERS AND RETAIL AND WHOLESALE MERCHANTS ARE EXEMPT FROM AD VALOREM TAXATION. ALL OTHER SUPPLIES AND MATERIALS NOT HELD FOR SALE REMAIN TAXABLE.

G.S. 105-273(8A) "INVENTORIES" MEANS GOODS HELD FOR SALE IN THE REGULAR COURSE OF BUSINESS BY MANUFACTURERS AND WHOLESALE AND RETAIL MERCHANTS. AS TO MANUFACTURERS, THE TERM INCLUDES RAW MATERIALS, GOODS IN PROCESS, AND FINISHED GOODS, AS WELL AS OTHER MATERIALS OR SUPPLIES THAT ARE CONSUMED IN MANUFACTURING OR PROCESSING, OR THAT ACCOMPANY AND BECOME A PART OF THE SALE OF THE PROPERTY BEING SOLD. THE TERM ALSO INCLUDES CROPS, LIVESTOCK, POULTRY, FEED USED IN THE PRODUCTION OF LIVESTOCK AND POULTRY, AND OTHER AGRICULTURAL OR HORTICULTURAL PRODUCTS HELD FOR SALE, WHETHER IN PROCESS OR READY FOR SALE. THE TERM DOES NOT INCLUDE FUEL USED IN MANUFACTURING OR PROCESSING, NOR DOES IT INCLUDE MATERIALS OR SUPPLIES NOT USED DIRECTLY IN MANUFACTURING OR PROCESSING, AS TO RETAIL AND WHOLESALE MERCHANTS, THE TERM INCLUDES, IN ADDITION TO ARTICLES HELD FOR SALE, PACKAGING MATERIALS THAT ACCOMPANY AND BECOME A PART OF THE SALE OF THE PROPERTY BEING SOLD." (ALL OTHER MATERIALS AND SUPPLIES ARE TAXABLE.)

IN SUMMARY ALL PROPERTY HELD FOR SALE IN THE REGULAR COURSE OF BUSINESS OR CONSUMED IN THE MANUFACTURE OF PROPERTY TO BE SOLD OR THAT REGULARLY BECOMES PART OF THE SALE IS NOW EXEMPT FROM AD VALOREM TAXATION. ALL OTHER MATERIALS AND SUPPLIES IN YOUR POSSESSION REMAIN TAXABLE AND ARE TO BE LISTED AT 100% ACQUISITION COST AS OF THE JANUARY 1ST ASSESSMENT DATE. DO NOT PLACE AN ARBITRARY VALUE ON THIS PROPERTY. EXPENSE RECORDS AND OTHER DOCUMENTATION MAY BE REQUIRED TO SUPPORT THE AMOUNTS LISTED.

AFFIRMATION

SIGNATURE OF PRINCIPAL OFFICER OR A FULL-TIME EMPLOYEE OF TAXPAYER OFFICIALLY EMPOWERED BY A PRINCIPAL OFFICER IS REQUIRED. RETURNS THAT ARE UNSIGNED OR NOT SIGNED BY PROPER AUTHORITY WILL BE REJECTED.

PAGE 3 PROPERTY IN YOUR POSSESSION OWNED BY OTHERS JANUARY 1**SCHEDULE G EQUIPMENT**

IF YOU HAD ANY PERSONAL PROPERTY OWNED BY OTHERS IN YOUR POSSESSION ON JANUARY 1, YOU MUST REPORT THE OWNER, PROPERTY DESCRIPTION, LEASE INFORMATION, AND SELLING PRICE NEW.

SCHEDULE H CHANGES TO REAL PROPERTY

IF YOUR BUSINESS OWNS REAL PROPERTY, AND HAS MADE IMPROVEMENTS OR DELETIONS TO THE PROPERTY, COMPLETE SCHEDULE H. CHANGES TO REAL PROPERTY MUST BE REPORTED DURING THE REGULAR LISTING PERIOD (JANUARY 1-31). REAL ESTATE LISTINGS NO LONGER REQUIRED.

APPLICATIONS FOR BUSINESS PROPERTY TAX EXEMPTION

UNDER THE PROVISIONS OF G.S. 105-282.1 AND 105.330.3(b), EVERY OWNER OF THE TYPES OF PROPERTY DESCRIBED BELOW CLAIMING EXEMPTION OR EXCLUSION FROM PROPERTY TAXES THEREON MUST DEMONSTRATE THAT IT MEETS THE STATUTORY REQUIREMENTS FOR EXEMPTION OF CLASSIFICATION. FOR CLASSIFICATIONS CAPTIONED (1) THROUGH (5) BELOW, CLAIMS FOR EXEMPTION OR EXCLUSION MUST BE ANNUALLY FILED WITH THE COUNTY ASSESSOR DURING THE JANUARY LISTING PERIOD (OR APPROVED EXTENSION THEREOF), EFFECTIVE IN 1993, APPLICATIONS FOR VEHICLES SUBJECT TO EXEMPTION MUST BE FILED ONE TIME WITH THE ASSESSOR, AND WITHIN 30 DAYS FROM THE DATE OF REGISTRATION RENEWAL OR APPLICATION FOR TITLE IF THE VEHICLE IS NEWLY REGISTERED. EXEMPTION APPLICATIONS FOR UNREGISTERED VEHICLES ARE DUE IN JANUARY, UNLESS THE ASSESSOR IS NOTIFIED, THERE ARE SEVERE PENALTIES FOR OPERATING EXEMPTED VEHICLES IN A MANNER THAT IS NOT WHOLLY AND EXCLUSIVELY COVERED BY EXEMPTION CONDITIONS.

- (1) IMPORTED PROPERTY HELD AT SEAPORT TERMINAL.
- (2) SPECIAL NUCLEAR MATERIALS.
- (3) PROPERTY USED FOR POLLUTION ABATEMENT.
- (4) PROPERTY USED FOR RECYCLING OR RESOURCE RECOVERY.
- (5) PROPERTY SHIPPED INTO THIS STATE FOR THE PURPOSE OF REPAIR, ALTERATION, MAINTENANCE OR SERVICING AND RESHIPMENT TO THE OWNER OUTSIDE THIS STATE.
- (6) VEHICLES QUALIFYING BY VARIOUS STATUTES

APPLICATION FOR BUSINESS PROPERTY TAX EXEMPTION (FORM AV-12 AND AV-10) AND VEHICLES (FORM AV-12V) MAY BE OBTAINED BY CONTACTING THE COUNTY TAX DEPARTMENT.

THE BUSINESS PROPERTY RETURN OR EXTENSION REQUEST MUST BE FILED ON OR BEFORE JANUARY 31.

MAILING

TAXPAYERS SHOULD COMPLETE AND RETURN ORIGINAL TO:

RICHMOND COUNTY TAX OFFICE
114 E. FRANKLIN ST., ROOM 107
ROCKINGHAM, N.C. 28379

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. IF NO DATE IS SHOWN ON THE POSTMARK, OR IF THE POSTMARK IS NOT AFFIXED BY THE U.S. POSTAL SERVICE (FOR INSTANCE YOUR OWN POSTAGE METER), THE LISTING SHALL BE DEEMED TO BE FILED WHEN RECEIVED IN THE OFFICE OF THE ASSESSOR.