2019 BUSINESS PERSONAL PROPERTY LISTING FORM INSTRUCTIONS
ORANGE COUNTY TAX OFFICE
http://www.co.orange.nc.us/885/Tax-Assessment
919-245-2100

THIS IS THE 2019 PERSONAL PROPERTY LISTING FORM TO LIST ALL BUSINESS PERSONAL PROPERTY OWNED ON JANUARY 1, 2019. THE FORM MUST BE FILED BY JANUARY 31, 2019. EXTENSIONS OF TIME TO LIST MAY BE OBTAINED BY SUBMITTING A WRITTEN REQUEST TO THE TAX OFFICE OR ELECTRONICALLY AT https://nc-orangecounty.civicplus.com/1783/Business-Personal-Property. BY JANUARY 31. EXTENSION REQUESTS AND ELECTRONIC FILING USING TAxscribe ARE NO LONGER AVAILABLE DUE TO THE ELIMINATION OF THE SERVICE BY THE VENDOR. WE REGRET ANY INCONVENIENCE THIS MAY CAUSE. FOR MORE INFORMATION, CALL THE TAX OFFICE.

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 must file a listing. 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. PLEASE NOTE: This form must be returned even if you have no property to list.

When do I list?

Listings are due on or before January 31. As required by state law, late listings will receive a penalty. An extension of time to list may be obtained by submitting a written request to the Tax Office or electronically at https://nc-orangecounty.civicplus.com/1783/Business-Personal-Property by January 31. Extensions will not be granted by telephone.

How do I list? Three important rules:

(1) Read the INSTRUCTIONS for each schedule or group. Contact the Tax Office if you need additional clarification.
(2) If a Schedule or Group does not apply to you, indicate 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 (a separate listing is required per business location). If you have received multiple listing forms, complete each form separately.

Information Section

- Filing status – Check the status that applies to your business.
- Business category – Type of business.
- Physical address – Location of the property. Post office boxes are not acceptable.
- Contact person for audit – Additional information or verification may be obtained by contacting this person.
- If out of business – List date ceased operation in county, and provide information regarding new owner if applicable.

Note: If you purchased an existing business and its assets since January 1, 2018 do not complete this listing form without first contacting the Tax Office at 919-245-2100 for further instructions.

Schedule A – Personal Property

Property included in this schedule is to be reported as of January 1. Taxpayers with a fiscal year other than December 31 will have to update their records to the January 1 reporting date.

The year acquired column: The rows which begin "Prior Year Cost" plus "Additions" minus "Deletions" should equal "Current Year Cost". If there are any additions and/or deletions, please note those under Schedule B, Detail of Acquisitions and Disposals. If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

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medical equipment, 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 tax 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 (3).

**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 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 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. Supplies could include, but not limited to fuels held for consumption, replacement parts, spare parts, restaurant and hotel items such as linens, cleaning supplies, and cookware not listed elsewhere in Schedule A.

**Group (8) Other**

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

**Schedule B – Detail of Acquisitions and/or Disposals**

All machinery, equipment, furniture, fixtures, and computers/software acquired since January 1, 2018 should be itemized showing the total installed cost of each item. In addition, all disposals made since January 1, 2018 should be itemized in detail in the appropriate columns. IMPORTANT: The acquisition year and original cost must be given for disposals.

**Schedule C – Aircraft, Watercraft, Mobile Homes & Offices, Multiyear or IRP Tagged Vehicles, Unlicensed Vehicular Equipment and Farm Tractors & Combines**

Aircraft owned by you on January 1 must be reported showing the model year, manufacturer, model or series, hanger or tie-down location, original cost, and date acquired. Additional equipment and avionics not included in the original cost should be listed separately.

Boats and boat motors owned by you on January 1 must be listed showing year, make, size, marina or other location, date acquired and cost, including any trade-in or equipment added.

Mobile homes or mobile offices owned by you on January 1 must be reported showing year, make, size, mobile home park location, date acquired, and cost.

All vehicles titled in your name on January 1 which are not licensed should be reported in this section.

The vehicle identification number (VIN) must be included for each vehicle. If a body such as a dump truck, special equipment, or crane is mounted on the 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 you have done so.

*Important – All standard licensed vehicles will be billed through a separate process, and therefore, should not be listed under Schedule C of this form. However, all multi-year and IRP tagged vehicles should be listed.*

**Schedule D – Resale Value of All Other Farm Equipment**

Please state the January 1 resale value of all farm equipment not listed in Schedule A, Group (1).

**Schedule E – Billboards and Outdoor Advertising Structures**

Please provide details regarding billboards and outdoor advertising structures on a separate schedule H-1 which may be obtained on Orange County’s website: http://www.orangecountync.gov/885/Tax-Assessment

**Schedule F – Detail of Additions and/or Deletions to Leasehold Improvements**

Describe any additions or deletions to leasehold improvements taking care to itemize so that real and personal property can be differentiated. State the owner of the real property and its location. Please list any new construction or improvements to real estate if applicable.

**Schedule G – Leased Property or Other Property in Your Possession That Is Owned by Others**

**Leased 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. Examples include copiers, vending equipment, business machines, computers, machinery, furniture, game machines, and postage meters.

**Leased Vehicular Equipment** – Report vehicles of all types that were in your possession on January 1. Name of owner, year, make, vehicle identification or serial number, date of lease, special bodies or equipment, and selling price new must be given.

**Affirmation**

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. The Affirmation section describes who may sign the listing form.

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 Subchapter II of Chapter 105 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 6 months).

All listings are subject to being audited at any time. Returns are subject to being compared to state tax returns as filed with the North Carolina Department of Revenue.

**Submitting Completed Forms**

Tax listing forms should be completed and returned to:

Orange County Tax Office  
Business Section  
P.O. Box 8181  
Hillsborough, NC 27278

Listings submitted by mail are 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.

Scanned signed listing forms may also be submitted by uploading them at: https://nc-orangecounty.civicplus.com/1783/Business-Personal-Property