

JANUARY 1, 2004

**CITY OF CHARLOTTE & MECKLENBURG COUNTY
PROPERTY ASSESSMENT AND LAND RECORDS MANAGEMENT
BUSINESS PERSONAL PROPERTY LISTING**

PENALTY

**TO AVOID PENALTY, RETURN BY JANUARY 31, 2004.
SEE INSTRUCTIONS FOR EXTENSION INFORMATION.
(DO NOT WRITE IN SHADED AREAS)**

ACCOUNT NUMBER	8	CORPORATE NAME	9	2003 LISTING WAS IN THE NAME OF
1 TRADE NAME/DBA NAME & MAILING ADDRESS	NAME CHANGE	ADDRESS CHANGE	10 NEW BUSINESS/DATE OPENED	

--	--

2 PHYSICAL LOCATION OF RECORD INFORMATION	11 DATE BUSINESS YEAR ENDS	BUSINESS TYPE	BUSINESS CLASS
	12 PROPRIETORSHIP	PARTNERSHIP	
3 CONTACT NAME TITLE PHONE	13 LIST OWNER(S) NAME & ADDRESS		24 OUT OF BUSINESS
			SOLD EQUIPMENT TO NAME/ADDRESS/PHONE
4 REAL ESTATE PARCEL NUMBER			
5 STREET ADDRESS OF PROPERTY IN MECKLENBURG COUNTY	14 NC CORPORATION / PRINCIPAL OFFICE & ADDRESS		
6 MUNICIPALITY	15 FOREIGN CORPORATION / STATE OF INCORPORATION		DATE OUT OF BUSINESS
<input type="checkbox"/> CHARLOTTE <input type="checkbox"/> DAVIDSON <input type="checkbox"/> MATTHEWS <input type="checkbox"/> PINEVILLE <input type="checkbox"/> CORNELIUS <input type="checkbox"/> HUNTERSVILLE <input type="checkbox"/> MINT HILL <input type="checkbox"/> COUNTY ONLY CHARLOTTE SPECIAL DISTRICT (1, 2, 3, 4 or 5)	16 LIST NC COUNTIES OTHER THAN MECKLENBURG COUNTY IN WHICH FIRM HAS PERSONAL PROPERTY		CIRCLE ONE
			SOLD CLOSED BANKRUPT OTHER

7 PRINCIPAL BUSINESS ACTIVITY	BUSINESS CODE	17 CONSTRUCTION IN PROGRESS (CIP)
--------------------------------------	---------------	--

SCHEDULE	A MACHINERY & EQUIPMENT FURNITURE & FIXTURES	B LEASEHOLD IMPROVEMENTS 2003-2000 ONLY	C COMPUTER EQUIPMENT AND SOFTWARE	D EXPENSED MACHINERY & EQUIPMENT FURNITURE & FIXTURES	TOTAL	SECTION BELOW FOR TAX OFFICE USE ONLY
18 CALENDAR YEAR OF ACQUISITION						SUPPLIES & MISC.
2003						
2002						
2001						VEHICLE(S) VALUE
2000						VEHICLE QUANTITY
1999						
1998						
1997						MOBILE HOME(S) VALUE
1996						
1995						MOBILE HOME QUANTITY
1994						
1993						INDEX VALUE
1992 PRIOR						
TOTAL						TOTAL ASSESSED VALUE

SEE INSTRUCTION SHEET FOR DETAILS. A SEPARATE LISTING MUST BE FILED FOR EACH LOCATION.

19. SUPPLIES AND MISCELLANEOUS ON HAND JANUARY 1		100% COST	100% COST
1. Fuels (held for consumption)	_____	7. Beauty and Barber Supplies	_____
2. Maintenance and Janitorial Supplies	_____	8. Rental items (not sold in the normal course of business) and not listed on the front page as depreciable assets	_____
3. Office Supplies	_____	9. Rental uniforms, towels, cloths, rugs, etc. (not included above)	_____
4. Replacement Parts	_____	10. All other miscellaneous supplies not covered above.	_____
5. Restaurants, Hotel and Motel items such as linens, china, silverware, glassware, pots, pans, etc., which are not listed on the front page as depreciable assets	_____		
6. Medical and Dental Supplies	_____		
		TOTAL	

20. LIST ALL UNREGISTERED VEHICLES - PLUS SEMITRAILERS WITH MULTI-YEAR TAGS WHICH HAVE NOT BEEN LISTED WITH THE STATE IN SPACE BELOW - ATTACH SCHEDULE IF NECESSARY.

List below all vehicles (cars, trucks, road tractors, trailers, campers, motorcycles, mobile homes, water craft, etc.) that do not have a valid North Carolina tag and are titled in the business name with a situs in Mecklenburg County on January 1, 2004. Also, list vehicles owned by the business that are registered (tagged) in other states with a situs in Mecklenburg County. See instruction sheet for additional information.

MAKE	YEAR	TRAILER COST	SERIES OR MODEL	LIST BODY OR SPECIAL EQUIPMENT MOUNTED ON TRUCK @ 100% COST	VEHICLE ID NUMBER	FOR TAX OFFICE USE ONLY
1						
2						
3						

21. AIRPLANES OWNED BY TAXPAYER AS OF JANUARY 1. ATTACH SCHEDULE IF NECESSARY.

MAKE	YEAR	MODEL	HANGER LOCATION	FOR TAX OFFICE USE ONLY
1				
2				
3				
4				

22. LEASED AIRPLANES IN POSSESSION OF TAXPAYER AS OF JANUARY 1. ATTACH SCHEDULE IF NECESSARY. THIS PROPERTY WILL BE ASSESSED TO THE OWNER AND NOT TO YOU AS THE LESSEE.

NAME OF OWNER: _____

ADDRESS: _____

MAKE	YEAR	MODEL	HANGER LOCATION	FOR TAX OFFICE USE ONLY
1				
2				
3				

23. STATEMENT OF LEASED EQUIPMENT IN POSSESSION OF TAXPAYER AS OF JANUARY 1. ATTACH SCHEDULE IF NECESSARY. THIS PROPERTY WILL BE ASSESSED TO THE OWNER AND NOT TO YOU AS THE LESSEE.

List all leased machinery, equipment, furniture, fixtures, etc., in your possession on January 1. Please provide complete information in the spaces provided below. (If you have no leased equipment please write "NONE".) See instruction sheet for additional information.

FULL NAME AND ADDRESS OF OWNER OF LEASED EQUIPMENT	QUANTITY AND DESCRIPTION OF EQUIPMENT	SERIAL NUMBER AND LEASE/CUSTOMER NUMBER	SELLING PRICE NEW	DATE OF LEASE	ANNUAL RENT
1					
2					
3					
4					
5					

AFFIRMATION OF TAXPAYER

Under the 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 and that his affirmation is based on all the information of which he has any knowledge.)

IMPORTANT: GS-105-311 PROVIDES THAT THE LISTING MUST BE SIGNED BY A PRINCIPAL OFFICER OR FULL TIME EMPLOYEE OF THE TAXPAYER.

SIGNATURE _____ TITLE _____ DATE _____ PREPARER OTHER THAN TAXPAYER _____ TITLE _____ DATE _____

FEDERAL ID NUMBER _____ PHONE NUMBER _____ ADDRESS _____ PHONE NUMBER _____

CITY OF CHARLOTTE & MECKLENBURG COUNTY

BUSINESS PERSONAL PROPERTY DIVISION

Business Listing Office

PROPERTY ASSESSMENT AND LAND RECORDS MANAGEMENT

Walton Plaza

Phone (704) 336-6382

2004

700 E. Stonewall St. Suite 202

INSTRUCTIONS

Charlotte, NC 28202

ALL LISTINGS WILL BE SUBJECT TO AUDIT

General Information

Read carefully before preparing your listing. The assessment date for all personal property subject to this listing is January 1, 2004. All property owned and subject to this listing must be reported for ad valorem tax unless specifically exempt by statute.

USE THIS FORM FOR LISTING BUSINESS OR PROFESSIONAL PERSONAL PROPERTY FOR THE CITY OF CHARLOTTE AND THE COUNTY OF MECKLENBURG. (**SUBSTITUTE FORMS ARE NOT ACCEPTABLE**). ANSWER ALL SECTIONS THAT APPLY.

North Carolina General Statute 105-309 requires personal property to be itemized and listed on an abstract form approved by the Department of Revenue.

List all property according to instructions. Listings that show "no change," "same as last year" or "see attached" will be considered as incomplete and may be returned resulting in a late listing penalty.

North Carolina General Statute 105-330 eliminates the annual listing of registered vehicles that the assessor will list from the N.C. Department of Motor Vehicles (DMV) records based on ownership, situs and taxability as of the day the current registration is renewed or a new registration is issued. (Refer to instruction Number 20 for further details.)

Any person who willfully attempts, or who willfully aids or abets any person to attempt in any manner to evade taxation shall be guilty of a class 2 misdemeanor. The failure to list will be Prima Facie evidence that the failure was willful.

EXEMPT PROPERTY: If you have personal property that you believe to be exempt by Statute, you should contact this office for official exemption forms. These forms must be completed along with complete proof of your claim before any consideration for exemption can be given. North Carolina General Statute 105-282.1 (A) requires the application for exemption to be filed annually during the regular listing period (January 1 through January 31 each year).

WAREHOUSE FIRMS, BROKERS & MANUFACTURER'S AGENTS: GS 105-315 requires you to submit a list of persons or firms having tangible personal property (other than inventories) in your warehouse, in your place of business or in your possession as of January 1. This list must give name and address of owner and description of property stored.

MANUFACTURERS: Raw materials, goods in process, finished goods and supplies sold with the finished product are exempt from property tax and need not be listed

RETAILERS, WHOLESALERS, CONTRACTORS: Inventories held for resale are exempt from property tax and need not be listed.

EXTENSIONS: If you wish to obtain an extension for filing this return, you must request same in writing for the time needed before regular listing period ends (January 31) giving "good cause" for the extension. (No extension can be granted beyond April 15.) **Note: No written confirmation will be returned. FOR EXISTING ACCOUNTS, ACCOUNT NUMBERS ARE REQUIRED FOR ALL EXTENSION REQUESTS. FOR NEW LOCATIONS AND ACCOUNTS THE BUSINESS STREET ADDRESS MUST BE GIVEN.**

APPEALS: Per section 105-317.1(c) of the North Carolina State Statutes adopted for taxable years beginning on or after July 1, 2003, a taxpayer who owns personal property in the county may appeal the value, situs or taxability of the property within 30 days after the date of the initial notice of value. The tax bill you receive based on this year's listing form will serve as written notice of the value of personal property.

Mail tax listings to the Tax Assessor, P.O. Box 36819, Charlotte, NC 28236. One listing is required for each location.

Do Not Send Monies With This Listing. You Will Be Billed At A Later Date.

1. List the trade name and mailing address of the business. If the name and/or address has changed, be sure to make necessary changes on the form and check the appropriate boxes.
2. List the physical location of accounting records (city, state and zip code.)
3. List the contact name, title and phone number of the person in possession of the accounting records. All listings are subject to **Audit** for the current year and five preceding years.
4. List the real estate parcel number for the local street address of the business if known.
5. List the local street address of the business. A separate form must be submitted for each business location.
6. Please indicate the appropriate municipality for your business location as being inside the city limits of Charlotte, Cornelius, Davidson, Huntersville, Matthews, Mint Hill, Pineville or the County only.

The City of Charlotte has established a Municipal Service District 5 identified as the "University City Municipal Service District" effective for tax year 2004. This new district is in addition to Municipal Districts 1, 2, 3 and 4. If your business is located in one of these special districts, please indicate the district in Block "6" of the tax listing form.
7. List principle business activity. (Examples: auto dealer, barber shop, restaurant, doctors' office, etc.)
8. List the corporate name of the business. If the name has been changed, be sure to make necessary changes on form.

NOTE: If corporate name and trade name are the same, please indicate same. If proprietorship or partnership and there is no corporate name, please indicate "none."
9. List the corporate or trade name from the 2003 Business Personal Property Listing. Leave blank if a new business.
10. For new businesses, list the date opened.
11. List the date business year ends.
12. Check the appropriate block if applicable.
13. List the owner(s) of proprietorship or partnership. Attach an additional sheet if necessary.
14. List information if applicable.
15. List information if applicable.
16. List information if applicable.
17. List all personal property under construction and not capitalized as of January 1, 2004 at 100% cost (exclude real estate).

Over

18. Use 100% acquisition cost including sales tax, freight and installation charges by year of acquisition for each column. Do not use book value or mark "same as last year." For leased equipment owned by you and leased to others, attach a schedule showing the new selling price, date of the lease, year of manufacture and lessee's name and address. Taxpayers owning special equipment such as vending equipment, tanks, cylinders, etc., should attach a schedule with total cost by year of acquisition.

Businesses that operate out of the home must list previously purchased equipment and furniture in the year of acquisition. (Example: computers, printers, faxes, desks, chairs, filing cabinets, etc.)

- 18A. List at 100% cost by year of acquisition, all machinery and equipment, furniture and fixtures owned as of January 1, 2004. Include all fully depreciated items in your possession, even though they may not be on the taxpayer's books.
- 18B. List at 100% cost by year of acquisition, all leasehold improvements made in 2000 through 2003.
- 18C. List at 100% cost by year of acquisition and owned as of January 1, 2004, all computer equipment and computer software that is embedded in the hardware, licensed or purchased from an unrelated entity and capitalized on the taxpayer's books.
- 18D. List all machinery and equipment, furniture and fixtures and computer equipment owned by the business on January 1, 2004, which you may be expensing and not capitalizing. Do not list capitalized or disposed items in this column.

Enter totals of all columns for each calendar year of acquisition.

19. List all supplies used in the operation of the business that do not become a part of the finished product. Supplies should be listed even though they may not be capitalized or recorded on your books and records.
20. Taxpayers are no longer required to list vehicles (Example: trailers, trucks, tractors, cars, campers, motorcycles, etc.) which are licensed, registered (tagged) in North Carolina and titled in your business name. The personal property taxes on these assets will be billed based on data submitted by you to the N.C. Department of Motor Vehicles at the time license plates are renewed or a new registration (tag) is obtained.

EXCEPTIONS:

- (1) Companies who own and operate semitrailers which carry a multiyear tag.
- (2) Companies who own mobile office trailers, mobile classrooms and mobile homes.
- (3) Companies who own boats and other water craft.

These exceptions require annual listing of all vehicles having a situs in Mecklenburg County as of January 1 unless the semitrailers in Exception 1 have been listed with the state.

Short term rental private passenger or cargo type vehicles (with a gross weight of 26,000 pounds or less) and trailers (with a gross weight of 6,000 pounds or less) are exempted from property taxes under Session Law 2000-2 effective for taxable years beginning on or after July 1, 2000. A gross receipts tax on these units will be applicable.

Vehicles without a North Carolina registration and domiciled in this State are taxable in North Carolina and need to be listed annually.

21. List all airplanes owned by the business on January 1, 2004.
22. List all leased airplanes in your possession January 1, 2004.
23. List all leased equipment in your possession January 1, 2004.

LESSORS: Lessors (owners) of leased equipment must report all equipment on a lease in our jurisdiction as of January 1, 2004 with description, date of the lease, selling price at beginning of lease, name and address of the lessee.

24. North Carolina General Statutes require all taxpayers to give notice to the tax assessor and tax collector at least 48 hours prior to the date of a pending sale, transfer or termination of a business. Provide date out-of-business and circle: sold, closed, bankrupt or other (explain). List the new owner of equipment information.