2021 NORTH CAROLINA • COUNTY OF GASTON BUSINESS PERSONAL PROPERTY LISTING - DUE BY JAN. 31

RETURN TO: GASTON COUNTY TAX DEPARTMENT, P.O. BOX 1578, GASTONIA, NC 28053 TELEPHONE: (704) 810-5841 or (704) 810-5846 or (704) 810-5823 8616PBPL FOR DEPARTMENT LISTING # DISTRICT **PENALTY TAX VALUE** PRIOR YEAR VALUE **USE ONLY** LOCATION OF ACCOUNTING RECORDS: PHYSICAL ADDRESS: 11/6/20 REAL ESTATE OWNED BY: DATE BUSINESS BEGAN IN COUNTY: PRINCIPAL BUSINESS IN THIS COUNTY: DATE BUSINESS FISCAL YEAR ENDS: NAME BUSINESS LISTED AS LAST YEAR: CHECK ONE: CORPORATION_ PROPRIETORSHIP PARTNERSHIP UNINCORPORATED ASSOCIATION _ OTHER (SPECIFY) BUSINESS CATEGORY: RETAIL WHOLESALE MANUFACTURING SERVICE_ LEASING / RENTAL FARMING_ OTHER NC COUNTIES WHERE PERSONAL PROPERTY IS LOCATED: CONTACT PERSON FOR AUDIT: ADDRESS & PHONE: IF OUT OF BUSINESS COMPLETE THIS SECTION: DATE CEASED

					CHECK ONE: SOLD CLOSED BANKRUPT OTHER					
					SOLD EQUIPMENT / FIXTURES / SUPPLIES TO:					
					BUYER'S ADDRESS & PHONE:					
SCHEDUL	EA F	REPORT ALL	HISTORIC ABS	ORPTION COSTS	IN THE APP	ROPRIATE CATE	GORY BELO	N		
YEAR	GROUP	(1) MACHI	NERY & EQU	IIPMENT	YEAR	GRO	JP (2) OFF	ICE FURNIT	URE	
ACQUIRED	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST	ACQUIRED	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST	
2020					2020					
2019					2019					
2018					2018					
2017					2017					
2016					2016					
2015					2015					
2014					2014					
2013					PRIOR					
2012					TOTAL					
2011					YEAR	GROUP	(3) COMP	UTER EQUIP	PMENT	
2010					ACQUIRED	ORIGINAL COST		DELETIONS	TOTAL COST	
2009					2020					
2008					2019					
2007					2018					
2006					2017					
2005					PRIOR					
PRIOR					TOTAL					
TOTAL					YEAR	GROUP (5	5) EXPENS	ED ITEMS Ca	pitalization	
YEAR	GROUP (4) LEAS	SEHOLD IMI	PROVEMENTS	(ATTACH DESCRIPTION)	ACQUIRED	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST	
ACQUIRED	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST	2020					
2020					2019					
2019					PRIOR					
2018					TOTAL					
2017					YEAR	GROUP (6) O	THER - DE	SCRIBE		
2016					ACQUIRED	ORIGINAL COST		DELETIONS	TOTAL COST	
2015					2020					
2014					2019					
2013					2018					
2012					2017					
2011					2016					
2010					2015					
2009					2014					
2008					PRIOR					
2007					TOTAL					
PRIOR						ROUP (8) SUPF	PLIES - SF	E INSTRUCT	IONS	
TOTAL							OST	TYPE	COST	
	ROUP (7) CON	STRUCTIO	N IN PROGE	RESS	(1)			5)		
	TAIL ALL EXPEND				(2)			6)		
				RUCTIONS	(3)		(7)		
	ON JANUARY 1, BUT NOT INCLUDED ABOVE - SEE INSTRUCTIONS				(4) TOTAL \$					

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.

GROUP (2) BOATS & BOAT MOTORS TYPE YEAR / MAKE / MODEL LENGTH / SIZE REGIS. # LOCATION ENGINE TYPE COST/YR. ACQ. FOR BOAT HP BOAT HP GROUP (3) AIRCRAFT YEAR MAKE MODEL SERIAL # LOCATION FAA # COST/YR. ACQ. FOR GROUP (4) MOBILE HOMES, IMPROVEMENTS & OFFICE TRAILERS YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ.	SCHED	DULE B		VEHICUL	AR EQUI	PMENT	(SEE INS	TRUC	TIONS)			
YEAR MAKE MODEL BODY / SIZE TITLE # VEHICLE ID NUMBER (VIN) COSTYR. ACQ. FOR COUNTY ACQ. FOR C) UNREGISTEI	RED MOTOR VEHI					AR / PERMAN	IENT TAGGEI	D TRA	ILERS
GROUP (2) BOATS & BOAT MOTORS TYPE YEAR / MAKE / MODEL LENGTH / SIZE REGIS. # LOCATION ENGINE TYPE COST/YR. ACQ. FOR MOTOR MOTOR HP GROUP (3) AIRCRAFT YEAR MAKE MODEL SERIAL # LOCATION FAA. # COST/YR. ACQ. FOR MOTOR GROUP (4) MOBILE HOMES, IMPROVEMENTS & OFFICE TRAILERS YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X X X X X X X X X X X X X X X X X	YEAR	MAKE	MODEL	BODY / SIZE	1				MBER (VIN)	COST/YR	ACQ.	FOR OFFICE USE
TYPE	12/11/			202170.22						3337711	710 (
TYPE YEAR / MAKE / MODEL LENGTH / SIZE REGIS. # LOCATION ENGINE TYPE COST/YR. ACQ. FOR 30AT MOTOR HP GROUP (3) AIRCRAFT YEAR MAKE MODEL SERIAL # LOCATION FAA # COST/YR. ACQ. FOR 30AT MOTOR HP GROUP (3) AIRCRAFT YEAR MAKE MODEL SERIAL # LOCATION FAA # COST/YR. ACQ. FOR 30AT MOTOR HP GROUP (4) MOBILE HOMES, IMPROVEMENTS & OFFICE TRAILERS YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X X X X X X X X X X X X X X X X X												
TYPE SOAT SOAT												
TYPE SOAT SOAT												
TYPE SOAT SOAT												
MOTOR HP GROUP (3) AIRCRAFT YEAR MAKE MODEL SERIAL # LOCATION FAA # COST/YR. ACQ. FOR GROUP (4) MOBILE HOMES, IMPROVEMENTS & OFFICE TRAILERS YEAR MAKE WIDTH LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X Y YEHICL					. ,							
MOTOR BOAT MOTOR HP GROUP (3) AIRCRAFT YEAR MAKE MODEL SERIAL # LOCATION FAA # COST/YR. ACQ. FOR GROUP (4) MOBILE HOMES, IMPROVEMENTS & OFFICE TRAILERS YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X X X X X X X X X X X X X X X X X		YEAR / M	AKE / MODEL	LENGTH / SIZE	REGIS. #	!	LOCATION	<u> </u>	ENGINE TYPE	COST/YR. A	CQ.	FOR OFFICE USE
BOAT MOTOR HP GROUP (3) AIRCRAFT YEAR MAKE MODEL SERIAL # LOCATION FAA # COST/YR. ACQ. FOR GROUP (4) MOBILE HOMES, IMPROVEMENTS & OFFICE TRAILERS YEAR MAKE WITH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X Y YEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR SCHEDULE C PROPERTY IN YOUR POSSESSION ON JANUARY 1, BUT OWNED BY OTHERS SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) ST. LEASE/ACCOUNT # MONTHLY PAYMENT COST NE				UD							\rightarrow	
MOTOR BOAT				пР							\rightarrow	
SCHEDULE C PROPERTY IN YOUR POSSESSION ON JANUARY 1, BUT OWNED BY OTHERS SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) LETTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation with the care of the person and property of the taxpayer. For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations: Principal Officer of the Taxpayer Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is assistance, inventories Now who was a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is assistance, inventories Now who was a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No Under pensities prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories.				НР								
GROUP (3) AIRCRAFT YEAR MAKE MODEL SERIAL # LOCATION FAA # COST/YR. ACQ. FOR GROUP (4) MOBILE HOMES, IMPROVEMENTS & OFFICE TRAILERS YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X X X X X X SCHEDULE C PROPERTY IN YOUR POSSESSION ON JANUARY 1, BUT OWNED BY OTHERS SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation 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: Title the property and sign the affirmation. Title Total representation and property of the laxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title Total representation and property of the laxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title Total representation and property of the laxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title											-	
SERIAL # LOCATION FAA # COST/YR. ACQ. FOR	MOTOR			НР							\neg	
YEAR MAKE MODEL SERIAL # LOCATION FAA # COST/YR. ACQ. FOR GROUP (4) MOBILE HOMES, IMPROVEMENTS & OFFICE TRAILERS YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR X X X X X X SCHEDULE C PROPERTY IN YOUR POSSESSION ON JANUARY 1, BUT OWNED BY OTHERS SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) SEE INSTRUCTIONS NOTHING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation with the care of the 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title Help the property and sign the affirmation. Title				'	GROU	IP (3) AIF	RCRAFT					
YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR	YEAR	MAKE	MODEL	SERIAL #	‡	LOCATI	ON		FAA#	COST/YR.	ACQ.	FOR OFFICE US
YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR												
YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR												
YEAR MAKE WIDTH / LENGTH MOBILE HOME # VEHICLE ID NUMBER (VIN) COST/YR. ACQ. FOR								0 0				
AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title T	VEAD	MAKE				IMPROV					ACO	FOR OFFICE USE
AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorier.	TEAK	MAKE		OTTI WODIE	L HOWL #		VLINOLI	L ID NO	SWIBER (VIIV)	00017110.	AUQ.	TOR OTTIOL OOL
AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation For Individual Taxpayers:												
SCHEDULE C PROPERTY IN YOUR POSSESSION ON JANUARY 1, BUT OWNED BY OTHERS SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories			Х									
AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation with the care of the person and property of the taxpayer. For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations: Principal Officer of the Taxpayer Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title the property and												
SCHEDULE C PROPERTY IN YOUR POSSESSION ON JANUARY 1, BUT OWNED BY OTHERS SEE INSTRUCTIONS NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation with the care of the 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories.	-+											
NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title the property and sign the affirmation. Title Nemployee of the taxpayer have a sign the firmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories												
NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY LEASE/ACCOUNT # MONTHLY PAYMENT COST NEW (QUOTE) SILE AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation 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 Individual	SCHE	DULE C	PROPER'	TY IN YOUR POS	SESSION	I ON JA	NUARY '	1, BU	T OWNED B	Y OTHERS		
AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 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 NCDOR Form AV-59 on file for this taxpayer: Yes No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie					SEE	INSTRUC	CTIONS					START / END
LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Ves No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie	NAME A	ND ADDRESS	OF OWNER	DESCRIPTION	N OF PROPE	RTY	LEASE/ACC	OUNT#	MONTHLY PAYME	ENT COST NEW (C	QUOTE)	LEASE DATE
LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Ves No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie												
LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Ves No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie												
LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Ves No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie												
LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Ves No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie												
LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Ves No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie												
LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Ves No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie												
LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 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 NCDOR Form AV-59 on file for this taxpayer: Vest No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie									<u> </u>			
LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. 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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Vest No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie					ΔFF	IRMΔ	TION					
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 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie	LISTING	2 MUST RE SI	IGNED BY A I E	GALLY ALITHORIZE				canaci	ity in which you	ı are sianina tk	ne affir	mation
with the care of the person and property of the taxpayer. For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations: Principal Officer of the Taxpayer								•	•			madon.
Principal Officer of the Taxpayer	For Indiv	viduai Taxpaye	ers: 🗀 Taxpaye	er 🗀 Guardian L	■ Autnorized	a Agent						ayer.
Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: \Boxed{\textsigma} Yes \Boxed{\textsigma} No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie	For Corp	porations, Pa	rtnerships, Lim	ited Liability Compa	nies, Uninc	orporate	d Associati	ions:				
Title the property and sign the affirmation. Title Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: \Begin{array}{c} \text{Yes} & \Begin{array}{c} \text{No} \end{array} Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie	☐ Princ	cipal Officer of	the Taxpaver	☐ Full-time emplo	vee of the ta	axpaver w	ho has bee	n officia	ally empowered	by a principal of	officer t	to list
☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie					•							
Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventorie				s selected, I certify the		•	•			☐ Yes ☐	No	
value of all of 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 kr	Under pe	enalties prescri	ibed by law, I affir tion is true and c	m that to the best of normal complete. (If this is sign	ny knowledge ned by an in	e and belie dividual of	of this listing, ther than th	, includ e taxpa	ing any accompa ayer, he affirms t	anying statemen that he is familia	ar with t	the extent and true
Signature Date Authorized Agent Address	Signatur	ıre			Date		Authorize	ed Age	nt 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 the North Carol	•											

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 fine not to exceed \$1,000 and /or imprisonment up to 60 days).

COUNTY OF GASTON BUSINESS PERSONAL PROPERTY LISTING

OOTILDO	LE A								
YEAR	GROUP	(1) MACHI	NERY & EQU	JIPMENT	YEAR	GROUP	(1) MACHI	NERY & EQU	JIPMENT
ACQUIRED	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST	ACQUIRED	ORIGINAL COST	ADDITIONS	DELETIONS	TOTAL COST
2020					2020				
2019					2019				
2018					2018				
2017					2017				
2016					2016				
2015					2015				
2014					2014				
2013					2013				
2012					2012				
2011					2011				
2010					2010				
2009					2009				
2008					2008				
2007					2007				
2006					2006				
2005					2005				
PRIOR					PRIOR				
TOTAL					TOTAL				
SCHEDU	ΙΕΛ								
YEAR		(1) MACHI	NERY & EQU	JIPMENT	YEAR	GROUP	(1) MACHI	NERY & EQU	JIPMENT
ACQUIRED		(1) MACHI	NERY & EQU	JIPMENT TOTAL COST	ACQUIRED	GROUP ORIGINAL COST	(1) MACHI	NERY & EQU	JIPMENT TOTAL COST
ACQUIRED 2020	GROUP				ACQUIRED 2020		`		
2020 2019	GROUP				2020 2019		`		
2020 2019 2018	GROUP				2020 2019 2018		`		
2020 2019 2018 2017	GROUP				2020 2019 2018 2017		`		
2020 2019 2018 2017 2016	GROUP				2020 2019 2018 2017 2016		`		
2020 2019 2018 2017 2016 2015	GROUP				2020 2019 2018 2017 2016 2015		`		
2020 2019 2018 2017 2016 2015 2014	GROUP				2020 2019 2018 2017 2016 2015 2014		`		
2020 2019 2018 2017 2016 2015 2014 2013	GROUP				2020 2019 2018 2017 2016 2015 2014 2013		`		
2020 2019 2018 2017 2016 2015 2014 2013 2012	GROUP				2020 2019 2018 2017 2016 2015 2014 2013 2012		`		
2020 2019 2018 2017 2016 2015 2014 2013 2012 2011	GROUP				2020 2019 2018 2017 2016 2015 2014 2013 2012 2011		`		
2020 2019 2018 2017 2016 2015 2014 2013 2012	GROUP				2020 2019 2018 2017 2016 2015 2014 2013 2012		`		
2020 2019 2018 2017 2016 2015 2014 2013 2012 2011	GROUP				2020 2019 2018 2017 2016 2015 2014 2013 2012 2011		`		
2020 2019 2018 2017 2016 2015 2014 2013 2012 2011	GROUP				2020 2019 2018 2017 2016 2015 2014 2013 2012 2011 2010		`		
ACQUIRED 2020 2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009	GROUP				2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009		`		
2020 2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009 2008	GROUP				2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009 2008		`		
ACQUIRED 2020 2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009 2008 2007 2006	GROUP				2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009 2008 2007 2006		`		
2020 2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009 2008 2007	GROUP				2019 2018 2017 2016 2015 2014 2013 2012 2011 2010 2009 2008 2007		`		

COUNTY OF GASTON BUSINESS PERSONAL PROPERTY LISTING

VEHICULAR EQUIPMENT SEE INSTRUCTIONS GROUP (1) UNREGISTERED MOTOR VEHICLES, SPECIAL BODIES, MULTIYEAR / PERMANENT TAGGED TRAILERS AND IRP PLATED VEHICLES											
GROUP (1) UNREGISTERED MOTOR VEHICLES, SPECIAL BODIES, MULTIYEAR / PERMANENT TAGGED TRAILERS AND IRP PLATED VEHICLES											
/EAR	MAKE	MODEL	BODY / SIZE	TITLE#	VEHICLE ID NUMBER (VIN)	COST / YR. ACQ	FOR OFFICE				

COUNTY OF GASTON BUSINESS PERSONAL PROPERTY LISTING

SCHEDULE B VEHICULAR EQUIPMENT GROUP (2) BOATS & BOAT MOTORS TYPE VEAR (MODEL LENGTH (SIZE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE COST (VR ACO FOR OFFICE PECIS # LOCATION ENGINE TYPE PECIS # LOCA										
GROUP (2) BOATS & BOAT MOTORS										
TYPE	YEAR / MAKE / MODEL	LENGTH / SIZE	REGIS.#	LOCATION	ENGINE TYPE	COST / YR. ACQ	IISE			
BOAT							OGL			
MOTOR		НР								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		HP								
BOAT MOTOR		HP								
BOAT		пР								
MOTOR		HP								
BOAT										
MOTOR		НР								
BOAT										
MOTOR		НР								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		НР								
BOAT										
MOTOR		НР								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		HP		+						
BOAT MOTOR		HP								
BOAT		пР								
MOTOR		HP								
BOAT		- nr								
MOTOR		НР								
BOAT										
MOTOR	-	НР								
BOAT										
MOTOR		НР								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		HP								
BOAT										
MOTOR		HP								

COUNTY OF GASTON BUSINESS PERSONAL PROPERTY LISTING

	(Additional Schedule B)										
SCHEDULE B VEHICULAR EQUIPMENT GROUP (3) AIRCRAFT											
											/EAR
							USE				

COUNTY OF GASTON BUSINESS PERSONAL PROPERTY LISTING

SCHEE	DULE B		VEHICULA	AR EQUIPMENT		
		GROUP (4) MOBILE HOMES, IN	IPROVEMENTS & OFFICE TRAIL	.ERS	
YEAR	MAKE	WIDTH / LENGTH	MOBILE HOME #	VEHICLE ID NUMBER (VIN)	COST / YR. ACQ	FOR OFFICE
		х				USL
		Х				
		X				
		X				
		X				
		x				
		Х				
		X				
		X				
		X				
		X				
		X				
		X				
	_	Х				
		Х				
		X				
		X				
		X				
		X				
		X				
		Х				
		X				
		X				
		X				
		X				
		X				
		X				
		Х				
		Х				
		X				
		X				
		X				
		X				
		X				
		Х				
		Х				
	<u> </u>	Х				
		X				
		X				
		X				
		X				
		X				
		Х				
		Х				
		Х				
		X				
		Х				

 $\overline{\lambda}$

2021 INSTRUCTIONS FOR FILING GASTON BUSINESS PERSONAL PROPERTY TAX LISTINGS

Who must file a listing and what do I list?

Any individual or business owning or possessing personal property used in connection with a business or other income producing purpose on January 1 must file. As a general rule, property is taxed at the principle place of business, with exception for business agreements and foreign companies. A temporary absence of personal property from the place at which it is usually taxable shall not affect this rule, even if it happens to be in another location on January 1. North Carolina General Statute 105-308 reads that ... "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". Pursuant to N.C.G.S.15A-1340.23, a Class 2 misdemeanor is punishable by a fine not to exceed \$1,000 and/or imprisonment up to 60 days. Forms are available in our office, online at www.gastongov.com, or you may call (704) 810-5841, (704) 810-5846 or (704) 810-5823.

When and where do I list?

Listings are due from January 1- January 31, and should be filed with the Gaston County Tax Office – Business Listings Division – P O Box 1578 – Gastonia, NC 28053. As required by state law, any late listings will receive a mandatory cumulative penalty of 10% of the tax for each year the property escapes taxation, with the maximum penalty being 60%. An extension of time to list for "good cause" may be requested. **To request an extension please see the instructions on the enclosed insert**.

How do I list? – Two important rules:

(1) Read all the 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 and DO NOT WRITE "SAME AS LAST YEAR". A listing form may be rejected for these reasons, subjecting it to the mandatory late listing penalty.

INFORMATION SECTION

- (a) Complete all general information sections at the top of the form, whether or not they are specifically addressed in these instructions. Attach additional sheets if necessary.
- (b) Physical address: Please give the location of the personal property in Gaston County. Post Office boxes are not acceptable in this section.
- (c) Principal Business Activity in this County: What does the business do? Example: Electronics manufacturing, Dry Cleaners, Restaurant, etc.
- (d) Other North Carolina counties where personal property is located.
- (e) Contact person for audit: In case our office needs additional information, or to verify the information listed, list the person to be contacted here.
- (f) **If Out of Business**: If the business closed before January 1, 2021, please provide the information regarding the sale of the assets. Ownership is determined as of January 1. No proration can be given for part year ownership.
- (g) Make any necessary changes to any incorrect items.

SCHEDULE A - EQUIPMENT SECTION

The year acquired column: The row that begins 2020 is the row in which you report property acquired during the calendar year 2020. Any fiscal year ending dates must be updated to reflect calendar year end. Other purchases follow the same format. Schedule A is divided into 8 groups. Each is addressed below. Some existing businesses may have the column "Original Cost" pre-printed from information provided last year. This column should reflect the cost information provided this office last year with any changes due to audit or additional data. If it does not, please complete this column, referring back to your last year's depreciation schedule or asset listings. Under "Total Cost", list 100% of all the 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" columns to reflect cost changes from prior year Original Cost column to Total Cost column. The prior year cost plus additions from purchases, transfers and paid out leases, minus deletions from disposals should equal Total Cost. If there are any additions and/or deletions, please attach a separate sheet which describes and gives the cost of each of those additions and/or deletions. If the deletion is a transferred asset 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 of an item as well as any and all costs associated with bringing that property into operation. These costs may include, but are not limited to: invoice cost, trade-in allowances, freight, sales tax, installation costs and construction period interest. The cost figures reported should be original historical costs. Historical cost 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 2020 for \$100,000, but the individual you purchased the equipment from acquired the equipment in 2010 for \$900,000. You, the current owner, should report the property as acquired in 2010 for \$900,000 and not as a 2020 acquisition. Property should be reported at its market cost at the retail level of trade. For example, a manufacturer of computers can make a certain model for \$1,000, but it is typically available to any retail customer for \$2,000. If the manufacturer uses the model for business purposes, he should report the computer at its market cost at the retail level of trade, which is \$2,000, not the \$1,000 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. This will insure that all similar property is assessed uniformly. **Report all IRS Section 179 expensed costs on Schedule A as depreciable assets.**

Group (1) Machinery & Equipment

This is the group used for reporting the cost of all machinery and equipment. This includes, but is not limited to, all store, warehouse and packaging equipment, as well as manufacturing equipment, production lines, hi-tech or low-tech and computer-operated machinery. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business. Unlike IRS tax reporting, all assets still in existence retain some taxable value. For example, a manufacturer of textiles purchased a knitting machine in October 2020 for \$500,000. Sales tax was \$80, shipping charges were \$10,000 and installation costs and test runs were \$15,000. The total cost that the taxpayer should report is \$525,080, if there were no other costs incurred. The \$525,080 should be added in group (1) to the 2020 Additions column.

Group (2) 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, fax machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, copiers and burglar alarm systems.

Group (3) 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 monitors, printers, scanners, magnetic storage devices, cables and other peripherals associated with those computers. This category also includes software that is capitalized and was purchased from an unrelated business entity. **Note: The developmental 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 <u>does not include</u> high tech equipment such as computerized point of sale equipment, high tech medical equipment, computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment should be included in Group (1) machinery with special notation to its use and expected life.

Group (4) Leasehold Improvements

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 our county. (Examples: shampoo bowls installed by lessee in a beauty salon, special lighting, exhaust work in restaurants, dropped ceilings and raised flooring). **Provide cost and description for all improvements.** If you have no leasehold improvements, write "none". Call our office if you have a question as to whether an improvement will be appraised as real property for this year.

Group (5) 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. Please provide descriptions of these assets. Section 179 expensed items should be included in the appropriate groups 1-4. If you have no expensed items, write "none".

Group (6) Other

This group should not be used unless instructed by authorized county tax personnel, with corresponding detailed description provided.

Group (7) Construction in Progress (CIP)

CIP is business personal property located in Gaston County which is under construction or has been acquired but not installed or operational as of January 1. The accountant will typically not capitalize the asset 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 assets 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 required listing period. List in detail. If you have no CIP, write "none".

Group (8) Supplies

Almost all businesses have supplies of some type. These include normal business operating supplies. The TYPE column is for, but not limited to, the following types of supplies: OFFICE SUPPLIES; MAINTENANCE & JANITORIAL SUPPLIES; MEDICAL, DENTAL & PROFESSIONAL SUPPLIES; BEAUTY & BARBER SUPPLIES; FUELS OF ALL KINDS; EQUIPMENT SPARE PARTS; AND HOTEL/MOTEL SUPPLIES. List the type and cost on hand as of January 1. Supplies that are immediately consumed in the manufacturing process or that become a part of the property being sold, such as internal packaging materials or raw materials, do not have to be listed. Even though wholesaler's, retailer's and contractor's inventory is exempt from taxation, supplies are not and should be reported. Even if a business carries supplies in an inventory account, they remain taxable. If no inventory is taken on December 31, then 1/12 of the yearly expense should be reported as recommended by the NC Department of Revenue.

SCHEDULE B – VEHICULAR EQUIPMENT

Group (1) Unregistered motor vehicles (vehicles not tagged as of January 1 or running out of state or dealer tags), unregistered or multiyear/permanent tagged trailers and IRP (International Registration Plan) plated vehicles. This category is for these types of motor vehicles only. DO NOT list motor vehicles and trailers with a regular current annual North Carolina tag and registration. Also list any special bodies and equipment attached to any vehicle in Gaston County by cost and date acquired. (Attach a separate sheet if necessary.)

Group (2), (3) and (4) should be completed or revised if necessary.

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 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 and returned by January 15th. This information is for cross-reference use, and any assessments will be made to the owner/lessor. 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 for a nominal purchase fee, then the lessee (possessor) is responsible for listing under the appropriate group on Schedule A and will be billed directly. If you have no such items, write "none" in this section.

TAXPAYER'S AFFIRMATION

If the form is not signed by an authorized person, it will be rejected and could be subject to listing penalties. The listing must be signed by the taxpayer, a principal officer of the taxpayer or a full-time employee or agent of the taxpayer who is authorized by a principal officer to do so. Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the US Postal Service. Any other indication of the date mailed, such as your own postage meter, is not considered and shall be deemed to be filed when received by the Tax Director's office. Faxes are not acceptable due to the absence of defining North Carolina legislation. 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 a fine not to exceed \$1,000 and/or imprisonment up to 60 days. Listings are subject to tax compliance audits at any time. Returns are routinely compared to state income tax returns as filed with the NC Department of Revenue or to the taxpayer's financial records. Please be prepared to substantiate your listing if discrepancies arise.

Applications for exemption and/or exclusion must be filed during January with the Tax Director and also with the appropriate NC Dept of Environmental Quality (DEQ) office if certification is required (i.e. recycling or pollution control).