

RETURN TO:
Wilson County Tax Office
PO Box 2106
Wilson, NC 27894-2106

COUNTY OF WILSON BUSINESS PROPERTY LISTING

LISTING DUE DATE - JANUARY 31, 2024

GRANTED EXTENSIONS RECEIVE A DEADLINE OF APRIL 15, 2024



2024

FOR DEPARTMENT USE ONLY	ACCOUNT NUMBER	LISTING NUMBER	TWP	DISTRICT	PENALTY	VALUE
RETURN STATUS	LISTED: _____	AMENDED: _____	REJECTED: _____	LATE LIST: PM HD	DISCOVERY: _____	



CONTACT PERSON FOR AUDIT

EMAIL & PHONE

CONTACT PERSON FOR PAYMENT & PHONE

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED

PHYSICAL ADDRESS

REAL ESTATE OWNED BY

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR

PRINCIPAL BUSINESS IN THIS COUNTY

Helpful Information:

- Online: To Request an Extension or List Online go to:
<https://wilson.civisys.com/bprequest.html>
- New Business, please reach out to our Listing Division to establish an account.
Email: business@wilsoncountync.gov
Phone: 252-399-2900, option 5
- To view the 2024 NCDOR Cost Index, please check out the following link:
www.ncdor.gov/local-government/property-tax

IF OUT OF BUSINESS COMPLETE THIS SECTION

DATE CEASED

FILL IN APPLICABLE CIRCLE:
 SOLD CLOSED BANKRUPT OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO

BUYER'S ADDRESS & PHONE:

IMPORTANT! PLEASE READ THE INSTRUCTIONS ON PAGE 4, BEFORE COMPLETING YOUR LISTING.

SCHEDULE A PERSONAL PROPERTY - SEE INSTRUCTIONS

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
2009				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
2019				
2018				
2017				
PRIOR				
TOTAL				

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED IN OTHER SCHEDULES - ITEMIZE IN SCHEDULE G

TOTAL CIP: \$

8046PBP_L_2 11/28/23 CN/KK

SCHEDULE A continued

PERSONAL PROPERTY - SEE INSTRUCTIONS

YEAR ACQUIRED	GROUP (5) IMPROVEMENTS TO LEASED PROPERTY			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
PRIOR				
TOTAL				

GROUP (7) SUPPLIES		COST
1.	OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES	
2.	FUELS HELD FOR CONSUMPTION	
3.	REPLACEMENT PARTS AND SPARE PARTS	
4.	RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED	
5.	RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A	
6.	ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE	
7.	TOTAL	

YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS				CAPITALIZATION THRESHOLD →
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST	
2023					
2022					
2021					
2020					
2019					
2018					
2017					
2016					
PRIOR					
TOTAL					

YEAR ACQUIRED	GROUP (8) OTHER - TO BE USED WITH COUNTY APPROVAL			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
2009				
PRIOR				
TOTAL				

Wilson County requires all taxpayer to provide the following documentation to accompany this listing form:

- 1) Depreciation schedule or fixed asset list
- 2) Disposed and transitional asset list
- 3) Trial balance, balance sheet, and income statement

SCHEDULE B

VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES

If you answer yes to any of questions 1-7 below, you must attach the appropriate Schedule which corresponds with the equipment type listed below. If you answer yes to any of questions 1, 2, 3 or 4, attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for Manufactured Homes or Manufactured Offices, and attach Schedule B-4 for aircraft. Indicate number of short-term rental vehicles owned for question 8.

1. Does your business own any Unregistered Motor Vehicles? YES NO
 2. Does your business own any Multi-year or permanently registered Trailers? YES NO **If yes, attach Schedule**
 3. Does your business own any special bodies on vehicles? YES NO
 4. Does your business own any **IRP** (International Registration Plan) plated vehicles? YES NO
- NOTE:** Effective January 1, 2014, **IRP** plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process. Unless they are already being reported as part of your Public Service Valuation with the NC Department of Revenue.
5. Does your business own any watercraft or engines for watercraft? YES NO **If yes, attach Schedule**
 6. Does your business own any Manufactured Homes or Manufactured Offices? YES NO **If yes, attach Schedule**
 7. Does your business own any Aircraft? YES NO **If yes, attach Schedule**
 8. Does your business own any vehicles held for short-term rental? YES NO **Quantity**

SCHEDULE C

LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address, and description of this property. If you answered yes to one of the following three questions or are otherwise required to supply this list, **you must return the list or separate Schedule C-1 by January 15.**

1. Does your business hold any Leased Property owned by another party (are you a lessee)? YES NO
2. Do you have any property used by your business, or in your possession that is owned by others? YES NO
3. Do you operate a manufactured home park, campground, marina, aircraft storage facility or similar business? YES NO

SCHEDULE D

SEPARATELY SCHEDULED PROPERTY

1. Does your business own any artwork, displays, statues or other personal property that is separately scheduled for insurance purposes? YES NO
- Please describe the items and estimated value of items if applicable.

SCHEDULE E

FARM EQUIPMENT

Does your business own any tractors, implements, bulk barns and/or other farm equipment? YES NO Cost on **Schedule A**
 If so, list and attach separate **Schedule E-1**. If listed by cost on **Schedule A**, indicate above, but still include information on separate **Schedule E-1**.

SCHEDULE F	INTANGIBLE PERSONAL PROPERTY
Session Law 2018-98 repealed the taxation of a leasehold interest in exempt real property, effective July 1, 2019. Schedule F is no longer applicable and will reserved for future use.	

SCHEDULE G	ACQUISITIONS AND DISPOSALS DETAIL			
Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and to leased property improvements in the prior year. If there is not enough room below, attach separate Schedule G-1 .				
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 yes, attach a separate Schedule H-1 with information on such improvements.	
<input type="radio"/> YES <input style="margin-left: 150px;" type="radio"/> NO	

SCHEDULE I	BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES
Does your business own any billboards - outdoor advertising structures? If yes, attach separate Schedule I-1 with requested information.	
<input type="radio"/> YES <input style="margin-left: 150px;" type="radio"/> NO	

SCHEDULE J	LEASED EQUIPMENT
Does your business lease equipment to others? If yes, attach separate Schedule J-1 with requested information.	
<input type="radio"/> YES <input style="margin-left: 150px;" type="radio"/> NO	

Any individual who willfully makes and subscribes a listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which he/she does not believe to be true and correct as to every material matter shall be guilty of a Class 2 Misdemeanor. (Punishable by imprisonment of up to 60 days).

AFFIRMATION		
LISTING FORM MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON PLEASE CHECK THE CAPACITY IN WHICH YOU ARE SIGNING THE AFFIRMATION		
For Individual Taxpayers: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Guardian <input type="checkbox"/> Authorized Agent <input type="checkbox"/> 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:		
<input type="checkbox"/> Principal Officer of the Taxpayer Title _____		
<input type="checkbox"/> Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the Affirmation. Title _____		
<input type="checkbox"/> Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: <input type="checkbox"/> Yes <input type="checkbox"/> No		
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 any other information, is true and complete. (If this is signed by an individual other than the taxpayer, he/she affirms that he/she is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that his/her affirmation is based on all the information of which he/she has any knowledge.)		
Signature _____	Date _____	Authorized Agent Address _____
Telephone Number _____	Fax Number _____	Email Address _____

Remittance of Listing Forms can be submitted as followed:
 In person: 113 Nash St. E, Wilson, NC 27893
 Email: Listing@wilsoncountync.gov
 Postal: PO Box 2106, Wilson, NC 27894-2106
DO NOT REMIT THIS FORM TO THE NC DEPARTMENT OF REVENUE

All listing forms and documentation must be submitted to the Wilson County Tax Office on or before January 31 to avoid late list penalties. If additional time is needed, the taxpayer, or authorized individual, must submit an Extension request in writing to the Tax Office by January 31.

Wilson County Tax Office

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 effect 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 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." 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. They must be filed with the Wilson County Tax Department. **DO NOT FILE THIS FORM WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.** This form will not be accepted by the NC Department of Revenue.

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 County Assessor by January 31.

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties.

Schedules B, C, and D **MUST** be answered or the listing form will be rejected.

How do I list? -- Three important rules:

- (1) Read these INSTRUCTIONS for each schedule or group. Contact your county tax 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 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 county tax 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. Post Office 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: The rows which begin "2023" are the rows in which you report property acquired during the calendar year 2023 Other years follow the same format.

Schedule A is divided into eight (8) groups. Each is addressed below. Some counties may have the column "Prior Years Cost" 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 under "Current Year's Cost" the 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 "Prior Yr. Cost" to "Current Yr. Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Year's Cost" If there are any additions and/or deletions, please note those under schedule G, Acquisitions and Disposals Detail. If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

NOTE - If you purchased an existing business and its assets since January 1, 2023, do not complete this listing form without first contacting the county tax office for further instructions.

COST - Note that the 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, that 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 2011 for \$100, but the individual you purchased the equipment from acquired the equipment in 2006 for \$1000. You, the current owner, should report the property as acquired in 2006 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.

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 2023 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 there were no other costs incurred. The \$10,600 should be added in group (1) to the 2023 current year's cost column.

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 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 equipment, 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". Do not list software that is expensed.

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 appropriate 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. 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.

Group (8) Other

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

SCHEDULE B VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SCHEDULES IF NECESSARY

Motor Vehicles registered with the NC Department of Motor Vehicles as of January 1 do not have to be listed. Please answer the questions on the form to determine if you should complete and attach separate schedules B-1 for certain other vehicles, B-2 for Watercraft or Watercraft engines, B-3 for Mobile Homes or Mobile Offices, or B-4 for Aircraft.

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.

SCHEDULE D, E, G, H, I and J please answer the questions provided on the form to determine if you need to complete and attach separate schedules E-1, G-1, H-1, I-1 or J-1 to the main business personal property listing form.

AFFIRMATION

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)