

TO AVOID A LATE LISTING PENALTY
RETURN ON OR BEFORE FEB. 28

STATE OF NORTH CAROLINA

COUNTY OF CLAY

2026 BUSINESS PERSONAL PROPERTY LISTING

MAIL TO: CLAY COUNTY ASSESSOR
PO BOX 486 HAYESVILLE NC 28904
828-389-1266

DATE BUSINESS BEGAN _____
NAME BUSINESS LISTED LAST YEAR _____
OTHER COUNTIES WHERE PROPERTY LOCATED _____
CONTACT FOR AUDIT _____

IF OUT OF BUSINESS, COMPLETE THIS SECTION:

DATE CEASED ____/____/____
CHECK ONE-____SOLD____BANKRUPT____OTHER____
IF SOLD, BUYERS NAME/ADDRESS _____
BUYERS PHONE _____

SCHEDULE A

PERSONAL PROPERTY (SEE INSTRUCTIONS)

GROUP 1 MACHINERY AND EQUIPMENT

YEAR ACQUIRED	ORIGINAL COST	DELETIONS	CURRENT YEAR COST	TAX OFFICE USE
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
PRIOR				
TOTAL				

GROUP 2 OFFICE FURNITURE AND FIXTURES

YEAR ACQUIRED	ORIGINAL COST	DELETIONS	CURRENT YEAR COST	TAX OFFICE USE
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
PRIOR				
TOTAL				

GROUP 3 COMPUTER EQUIPMENT

YEAR ACQUIRED	ORIGINAL COST	DELETIONS	CURRENT YEAR COST	TAX OFFICE USE
2025				
2024				
2023				
2022				
PRIOR				
TOTAL				

GROUP 4 LEASEHOLD IMPROVEMENTS

YEAR ACQUIRED	ORIGINAL COST	DELETIONS	CURRENT YEAR COST	TAX OFFICE USE
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
PRIOR				
TOTAL				

GROUP 5 EXPENSED ITEMS

CAP THRESH: _____

YEAR ACQUIRED	ORIGINAL COST	DELETIONS	CURRENT YEAR COST	TAX OFFICE USE
2025				
2024				
2023				
2022				
PRIOR				
TOTAL				

GROUP 6 COPIERS AND OTHER EQUIPMENT

YEAR ACQUIRED	ORIGINAL COST	DELETIONS	CURRENT YEAR COST	TAX OFFICE USE
2025				
2024				
2023				
2022				
PRIOR				
TOTAL				

GROUP 7 CONSTRUCTION IN PROGRESS

LIST IN DETAIL ALL EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE-SEE INSTRUCTIONS-TOTAL CIP:\$ _____

GROUP 8 SUPPLIES- SEE INSTRUCTIONS

TYPE	COST	TYPE	COST
1.		4.	
2.		5.	
3.		TOTAL:	

NOTE: IT IS SUGGESTED THAT YOU MAKE AND RETAIN A COPY OF THIS FORM FOR YOUR RECORDS

COMPLETE
REVERSE SIDE

PLEASE CORRECT YOUR ADDRESS IF NECESSARY

TOWNSHIP	ACCOUNT NO.	REC. NO.

TAX

OFFICE

USE

ONLY

\$

\$

\$

GRAND TOTAL

\$

LATE LISTING PENALTY

SCHEDULE B**VEHICULAR EQUIPMENT**

IF ADDITIONAL SPACE IS NEEDED TO LIST PROPERTY UNDERS SCHEDULE S B AND C, PLASE ATTACH A SEPARATE REPORT IN THE SAME FORMAT AS BELOW.

GROUP 1 UNREGISTERED MOTOR VEHICLES & MULTIYEAR TAGGED TRAILERS

YEAR	MAKE	MODEL	BODY/SIZE	VIN #	SPECIAL BODY	TAX OFFICE USE ONLY

GROUP 2 BOATS & BOAT MOTORS

YEAR	BOAT MAKE/MODEL	LENGTH	MOTOR TYPE/HP	COST	TAX OFFICE USE ONLY

GROUP 3 AIRCRAFT

YEAR	AIRCRAFT MAKE/MODEL	LOCATION	COST	TAX OFFICE USE ONLY

GROUP 4 MOBILE HOMES AND OFFICES

YEAR	MAKE	W x L	TITLE #	VIN #	COST	TAX OFFICE USE ONLY

SCHEDULE C**PROPERTY IN YOUR POSSESSION ON JANUARY 1 BUT OWNED BY OTHERS**

(THIS SECTION DUE BY JANUARY 15- SEE INSTRUCTIONS)

NAME/ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	LEASE #	COST	TAX OFFICE USE ONLY

SCHEDULE D

DOES YOUR BUSINESS OWN ANY ARTWORK, DISPLAYS, STATUES, OR OTHER PROPERTY THAT IS SEPERATLY SCHEDULED FOR INSURANCE PURPOSES? ____YES____ NO

If so describe the items and estimated value of items if applicable. \$ _____

SCHEDULE E**FARM EQUIPMENT**

Does your business own any tractors or farm equipment?____YES____ NO USE OTHER SCHEDULE IF NEEDED

YEAR	EQUIPMENT MAKE	MODEL	COST	TAX OFFICE USE ONLY

SCHEDULE F

DO YOU LEASE OR RENT REAL PROPERTY FROM EXEMPT OWNERS?____YES____ NO If yes, provide additional information.

SCHEDULE G

DID YOUR BUSINESS HAVE ANY ACQUISITIONS OR DISPOSALS FOR THE PRIOR YEAR?____YES____ NO

If yes, attach additional information to this form as necessary.

SCHEDULE H

DID YOUR BUSINESS OWN ANY BILLBOARDS OR OUTDOOR ADVERTISING STRUCTURES?____YES____ NO If yes, attach Schedule I-1

SCHEDULE I

DID YOUR BUSINESS MAKE IMPROVEMENTS OR ADDITIONS TO REAL PROPERTY OWNED BY THE BUSINESS?____YES____ NO

SCHEDULE J

DID YOUR BUSINESS LEASE EQUIPMENT TO OTHERS? ____YES____ NO

OTHER EQUIPMENT / FARM EQUIPMENT / HEAVY MACHINERY / I R P VEHICLE TAGS (PERMANENTLY APPORTIONED TAGS)

YEAR	TYPE / TAG #	MAKE / MODEL #	VIN #	PURCH PRICE/COST	TAX OFFICE USE ONLY (VALUE)

AFFIRMATION**LISTING FORM MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON –SEE INSTRUCTIONS**

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 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 taxpayers property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Listing MUST be signed by a principal officer of the taxpayer or a FULL-TIME employee of the taxpayer who has been officially empowered by the principal officer to list the property.

SIGNATURE

DATE

PREPARER OTHER THAN TAXPAYER

DATE

TITLE

PHONE NUMBER

ADDRESS

Any individual who willfully makes and subscribes an abstract listing required by this Subchapter (of the Revenue Laws) 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 imprisonment up to 6 months).