

# COMPLETE AND RETURN BY JANUARY 31, 2026

**RETURN FORM BY MAIL TO:**  
OFFICE OF TAX ADMINISTRATION  
ASSESSMENT / AUDIT DIVISION  
PO BOX 449  
FAYETTEVILLE NC 28302-0449

**RETURN FORM IN PERSON AT:**  
CUSTOMER SERVICE  
OFFICE OF TAX ADMINISTRATION  
117 DICK ST  
FIFTH FLOOR COURTHOUSE ROOM 530  
FAYETTEVILLE NC 28301-5749

**RETURN BY CONTACTLESS OPTION:**  
Listing forms and payments can be submitted in our secure drop box located beside the mailboxes in the courthouse parking lot off COOL SPRING and E RUSSELL STREETS.

**Asset details in Excel format can be emailed to [taxbpp@cumberlandcountync.gov](mailto:taxbpp@cumberlandcountync.gov).**

**The Tax Collector administers and collects the Food & Beverage, Rental Vehicle & Heavy Equipment Gross Receipts Tax & the Room Occupancy Tax. All returns and payments must be submitted monthly to the Tax Collector. For information please call (910) 678-7507.**

**IRP (INTERNATIONAL REGISTRATION PLAN) plated vehicles are required to be listed as Business Personal Property (Schedule B).**

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 affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in this county, even if it happens to be in another state or county on January 1.

NCGS 105-308 reads: "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." Per NCGS 14-3, a class 2 misdemeanor.

**FEDERAL IDENTIFICATION NUMBER:** The Federal ID number relates to any business other than a sole proprietorship. This number is needed to establish the identity of any business operating under a corporation, partnership, LLC, or other business entity. Disclose only your Federal ID number on this form, not your Social Security number.

## **When and where do I list?**

Listings are due on or before JANUARY 31st. They must be filed with the Cumberland County Tax Department at:

Cumberland County Tax Administration, 117 Dick St. 5th Floor, Room 530 Courthouse, Fayetteville NC 28301.

As required by state law, late listing 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 31st. You must include in your request the exact name of the business for which you are applying to have an extension.

You may request an **extension** online by emailing us at [taxbpp@cumberlandcountync.gov](mailto:taxbpp@cumberlandcountync.gov) **prior** to the end of the listing period JANUARY 31, 2026. **NOTE: If you purchased an existing business and its assets since January 1, 2025, please contact our office when completing this listing form for further instructions.**

## **How do I list? - Two important rules:**

- 1) Read these 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, DO NOT WRITE "SAME AS LAST YEAR". A listing form may be rejected for these reasons and could result in late listing penalties.

## **INFORMATION SECTION**

Complete all sections at the top of the form, whether they are specifically addressed on these INSTRUCTIONS or not. Attach additional sheets if necessary.

- 1) **Physical address:** Please note here the location of the property. The actual business location may be different from the mailing address. Post Office Boxes are not acceptable. Please correct all Rural Routes to 911 address updates.
- 2) **Principal Business in this County:** What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant.
- 3) **Other N.C. Counties where personal property is located:** If your business has property normally located in other counties, list those counties here.
- 4) **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.
- 5) **If out of business:** If the business we have sent this form to has closed, please complete this section, and attach any additional information regarding the sale of the property.
- 6) **Make any necessary address changes.**

## INSTRUCTIONS

### SCHEDULE A

This portion of the form must be completed in its entirety. Statements such as "same as last year" will not be accepted and will be returned to taxpayer. All applicable penalties may apply due to a late listing which may arise from returning the listing form to the taxpayer.

The year acquired column: The rows which begin "2025" are the rows in which you report property acquired during the calendar year 2025. Other years follow the same format.

Schedule A is divided into nine (9) groups. Each is addressed below. Some records may have the column "Prior Year Cost" pre-printed. This column should contain the cost information from last year's listing. If it does not please complete this column by 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 Year Cost" to Current Year Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Year 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 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 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, and construction period interest. All assets should be reported on a CALENDAR YEAR end, not a fiscal year end.

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 2025 for \$100, but the individual you purchased the equipment from acquired the equipment in 2010 for \$1000. You, the current owner, should report the property as acquired in 2010 for \$1000.

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 \$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 market cost at the retail level of trade, which is \$2000, not its actual cost of \$1000 from the manufacturer. Give itemized list of equipment so that the appropriate depreciation can be given.

#### Group (1) Machinery & Equipment

This is the group used for reporting the cost of all machinery and equipment. This includes all warehouse and packaging equipment, as well as manufacturing equipment, production lines, high-tech or low-tech. List Agri-business personal property for Poultry, Swine, and Turkey house equipment, including feeders, circulating fans, feed bins, watering equipment, and alarm system, etc. 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 2025 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 2025 Additions column and the 2025 Current Year's Cost column.

**Group (2)** - There is no longer a Group (2).

#### 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 & Copiers / POS

This group is for reporting the costs of non-production computers, peripherals, and copiers. This includes but is not limited to, personal computers, midrange or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, and 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 specific 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, computer-controlled equipment, or the high tech computer components that control the equipment, which would be included in Group 1.

#### Group (5) Leasehold Improvements

This group includes real estate improvements to leased property contracted for, installed and paid for by the lessee which may remain with the real estate, thereby becoming an integral part of the leased fee real estate upon expiration or termination of the current lease, but which are the property of the current lessee who installed it. (Examples are lavatories installed by lessee in a barber shop, special lighting, or dropped ceiling.) If you have no leasehold improvements write "none". **Please provide our office with a detailed list of leasehold improvements.**

#### Group (6) Expensed Items

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, they have been expensed. Section 179 expensed items should be included in the appropriate group (1) through (4).

**Please provide our office with a detailed list of expensed items.** If you have no expensed items write "none".

#### Group (7) Supplies

Almost all businesses have supplies. These include normal business operating supplies. The "TYPE" column is for, but is not limited to, the following "types" of supplies: OFFICE SUPPLIES, MAINTENANCE & JANITORIAL SUPPLIES, MEDICAL, DENTAL, OR OTHER PROFESSIONAL SUPPLIES, BEAUTY & BARBER SHOP SUPPLIES, FUELS OF ALL KINDS, EQUIPMENT SPARE PARTS, HOTEL & MOTEL SUPPLIES. List the type and cost on hand as a one month average 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.

#### Groups (8) Signs

These groups are for reporting all signs used in the operation and advertising of your business.

#### Group (9) 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 the costs associated with the assets 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 listing period. List in detail, if you have no CIP, write "none".

#### Billboards

All billboards should be reported using the Billboard and Outdoor Advertising Structures Instructional Page and Schedule I-1.

#### SCHEDULE B — AIRCRAFT, MOBILE HOMES & OFFICES, UNLICENSED VEHICULAR EQUIPMENT, PERMANENTLY TAGGED VEHICLES AND TRAILERS, AND IRP (INTERNATIONAL REGISTRATION PLAN) PLATED VEHICLES. ATTACH ADDITIONAL SHEETS IF NECESSARY.

List any motor vehicles which are not registered and trailers with a multi-year tag. Short term rental or lease vehicles with (UDR) U-Drive It Tags are exempted from property tax. Session Law 2000-2 Gross Receipts Tax replaces the ad valorem tax previously levied on these vehicles.

#### SCHEDULE C & D — LEASED EQUIPMENT AND / OR LEASED HEAVY EQUIPMENT 1500 LBS. OR MORE WITH SHORT-TERM LEASE OR RENTAL IN YOUR POSSESSION ON JANUARY 1.

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 N.C.G.S. 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. Equipment purchased under a capital lease should be listed in schedule A. Operating leases should be listed in schedule C. **Short-Term Heavy Equipment** that is leased or rented is exempt from property tax. Session Law 2008—144 Gross Sales Receipts replace Ad Valorem tax previously levied on the equipment. This includes Heavy Equipment such as earthmoving, construction or industrial equipment that is mobile and weighs 1500 lbs. or more and that is industrial lift equipment, industrial material handling equipment, industrial electrical generation equipment, or a similar piece of industrial equipment and any attachment regardless of the weight of the attachment.

#### AFFIRMATION

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. Please read the information on this section of the form regarding who may sign the listing form.

Listings submitted by mail shall be deemed to be filed as of the date, if legible, 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 (or the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor (punishable by imprisonment up to 6 months).