

PAMLICO COUNTY TAX OFFICE
BUSINESS PERSONAL PROPERTY

DO YOU OWN YOUR OWN BUSINESS? NORTH CAROLINA REQUIRES YOU TO LIST YOUR BUSINESS ASSETS WITH YOUR LOCAL TAX OFFICE.

- **WHAT IS BUSINESS PERSONAL PROPERTY?**

Property used or connected with a business or any other income producing purpose.

- **WHAT IS REQUIRED OF YOUR BUSINESS?**

Any individual(s) or business(es) owning personal property must file a business personal property listing form with the county in which the business is located or has assets located. The listing form is filed annually. The listing period is from January 1 through January 31. An extension of time may be requested during the regular listing period by submitting a written request to the tax office.

- **WHAT SHOULD BE LISTED ON THE LISTING FORM?**

This includes, but is not limited to: supplies, equipment, computers, furniture, fixtures, leasehold improvements, farm machinery, signs/billboard, construction in progress, international registration tagged vehicles, multi-year tagged vehicles, unregistered vehicles, aircraft, watercraft and mobile homes. Total historical cost of the asset with year of acquisition is required.

- **HOW ARE THE ASSETS VALUED?**

Values are determined by applying the trending schedules to the historical cost of the asset. Trending schedules are developed by the North Carolina Department of Revenue.

- **WHERE TO LIST**

Listing forms may be obtained from the tax office or the North Carolina Department of Revenue website. Taxpayers should complete and return the original listing form to the Pamlico County Tax Office PO Box 538 Bayboro, NC 28515 or hand deliver to the listing office at 202 Main Street, Bayboro, NC.

- **QUESTIONS**

Call 252-745-3105