REVENUE COMMISSIONER
MOBILE COUNTY
P.O. DRAWER 1169
MOBILE, AL 36633-1169
PHONE (251) 574-4714
FAX (251) 574-5529

Account No.
Key No.
Parcel No.
Tax Year

Business Personal Property Return

(File this tax return between October 1 and December 31 with the above tax official)

Doing Business As: **Landowner's Name:**_____

Business Address: **Business Type:** **Business Code**:

Date Established:_____
(Make necessary corrections above)

Email Address: _____

Code of Alabama 1975, 40-7-1, requires that every person report to the county taxing official each year a complete list of all business personal property, including aircraft of any type, commercial mobile units, commercial portable units owned by the taxpayer on October 1 of the tax year. Also, trucks, truck tractors and trailers and other vehicles which are based in Alabama but registered in other states, motor vehicle add-on equipment (excluding chassis for which tag is purchased). These components consist of delivery and moving truck bodies, dumping mechanisms, wrecker rigs, chemical tanks, refrigeration and communication equipment, beverage racks, cement drums, tool boxes, cranes, booms, and various other body types and equipment. This form must be completely filled out and all instructions followed in order to complete the assessing process for business personal property. State law requires that this form be signed by the taxpayer or official agent.

All businesses in the county must be physically inspected. In order to assure uniformity and equal treatment, the Revenue Commissioner's office will audit every personal property account in the county. To accomplish that task we have enlisted the help of an outside auditing firm. The audit will consist of a cost reconciliation between the costs entered on the Business Personal Property Return and the costs identified in the financial records of your business.

1. Complete the spaces provided above for Doing Business As (if different from the owner's name) and provide the business address.
2. Provide the name of the landowner.
3. Also provide the business type such as restaurant, department store, etc., and the date the business was established.
4. A complete **itemized listing** of all personal property owned on October 1, or a copy of the depreciation schedule used in preparing your income tax return listing the property owned by the taxpayer at the close of the fiscal year next preceding October 1 **must be provided.**

The depreciation schedule must be adjusted for additions and deletions so that it will contain property owned by the business on the October 1 lien date.

Regardless of the reporting method chosen, you must provide the name or type of personal property, date of acquisition, the cost when acquired, and any property which has been fully depreciated but was still owned on October 1.

The reported cost should include invoice price, freight, and installation cost, sales and /or use tax, extra foundations necessary to support the equipment, and other cost incurred for the use of the property.

If you own property in more than one taxing jurisdiction within the county you must identify the property in each jurisdiction.

PART A must be used to list your personal property or a separate schedule may be attached.

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5. The itemized list should include all fixed assets, including but not limited to, furniture, fixtures, computers, machinery, equipment, unlicensed motor vehicles, and add-on equipment. Multiple items of the same type of property acquired in the same year may be listed together. **For example:**

Type of Property	Date Acquired	Acquisition Cost
10 IBM Typewriters	5/23/84	$10,000
4 IBM Typewriters	2/12/86	5,200

6. Supplies and materials used in the operations of the business that are **NOT** for sale are taxable **and must be reported. (i.e., office supplies, fuel, spare parts, and other consumable items.)**

   What was the cost of supplies, **fuel** and materials on hand as of October 1? $_____ (or monthly average)

7. Do you have licensed motor vehicles having "add-on" or "specialized" equipment (i.e. dump bodies, box type bodies, cement drums, etc.) affixed to them? ☐ Yes ☐ No

   If yes, and you are able to separate the cost of the add-on equipment from the total cost of the motor vehicle, complete **PART A.** If you are unable to separate the cost of the add-on equipment, complete **PART B.**

8. Do you own aircraft? ☐ Yes ☐ No If yes, complete **PART C.**

9. Do you have a construction in progress or holding account? ☐ Yes ☐ No
   If yes, complete **PART D** using cost as of October 1.

10. Do you lease or rent any items of personal property from someone such as machinery, equipment, computers, furniture, fixtures, aircraft, or motor vehicles? ☐ Yes ☐ No

    If yes, complete **PART E** (Statement of Leased or Rented Personal Property).

11. **LEASING COMPANIES** having equipment located in this county must attach a complete listing of personal property as stated in item 4. Include with this listing the lessee and address or physical location of each item of personal property.

12. Do you have personal property in your possession or located on your premises that is owned by someone else, excluding any leased or rented equipment listed in Part E? ☐ Yes ☐ No

    If yes, complete **PART F** (Statement of Other Personal Property Located on Your Premises).

13. Check category below in which your business belongs?
    ☐ Single Proprietor ☐ Partnership ☐ Alabama Corporation ☐ Out of State Corporation

14. If there is personal property listed on this form you feel should be exempt, please note and give reasons.

    _____

    _____

    _____

15. Person to contact if additional information is required.

    _____ Daytime Phone No. (_____) _____

NOTICE: All Business Personal Property Returns are subject to audit and appropriate penalties as found in Title 40, Chapter 7, *Code of Alabama 1975.*

I hereby affirm that to the best of my knowledge and belief this listing including any accompanying statements, schedules and other information is true and complete. **All forms not completely filled out and signed will be returned.**

Date _____ Signed _____

Title _____

Key: Parcel Number:

PART A

Statement of Business Personal Property

(Furniture, Fixtures, Computers, Machinery, Equipment, Unlicensed Motor Vehicles, and Add-On Equipment)

			FOR OFFICE USE ONLY	
ITEM	DATE ACQUIRED MM/DD/YY	COST	COMPOSITE	VALUE
SUPPLIES				

PART B

Statement of Motor Vehicles with "Add-On" and "Specialized" Equipment

This section is to be used to list licensed commercial motor vehicles having "add-on" or "specialized" equipment affixed to the vehicle, when the owner is unable to separate the cost of the added value equipment from that of the cab and chassis. This equipment includes but is not limited to: box type bodies, concrete mixer drums, dumping mechanisms, wrecker rigs, propane and petroleum tanks, refrigeration equipment, limousine and hearse bodies, etc. If the owner is able to make the separation, the added value equipment must be reported on Schedule A. Equipment and bodies added to a vehicle after it leaves the original manufacturer are not included in the values used in computing the property tax collected at the time of vehicle registration which are published in the Alabama Uniform Motor Vehicle Manual by the Alabama Department of Revenue. Purchase Price must include all cost associated with the purchase of the motor vehicle, including any trade-in value. If additional space is needed, a separate schedule may be attached.

MODEL YEAR	MAKE	MODEL	TAG NUMBER	COMPLETE VEHICLE IDENTIFICATION NUMBER (VIN)	VEHICLE DESCRIPTION	DATE ACQUIRED MM/DD/YY	PURCHASE PRICE
1995	Mack	RD6885	4X3724	1J2P67C9RM0211721	Dump Truck	08/02/94	$88,600

Key: Parcel Number:

Key: Parcel Number:

PART C

Statement of Aircraft

(Airplanes, Airships, Hot Air Balloons, and Avionic Equipment)

AIRPLANES AND AIRSHIPS:

AIRCRAFT NUMBER	SERIAL NUMBER	YEAR	MAKE	MODEL	ACQUISITION DATE – MM/DD/YY	ACQUISITION COST

HOT AIR BALLOONS:

DATE ACQUIRED MM/DD/YY	COST	SUGGESTED LIFE OF ENVELOPE	HOURS ENVELOPE USED

AVIONIC EQUIPMENT (other than standard operating equipment):

			OFFICE USE ONLY	
ITEM	DATE ACQUIRED MM/DD/YY	COST	COMPOSITE	MARKET VALUE

PART D

Statement of Personal Property Carried As Construction in Progress

ITEM	COST AS OF OCTOBER 1	ANTICIPATED TOTAL COST	ANTICIPATED IN SERVICE DATE – MM/DD/YY
Computers			
Equipment			
Machinery			
Furniture			
Fixtures			
Other _____			

Key: Parcel Number:

PART E

Statement of Leased or Rented Personal Property

(Furniture, Fixtures, Computers, Machinery, Equipment, Aircraft, and Motor Vehicles)

NAME AND ADDRESS OF LESSOR	TYPE AND QUANTITY	DATE OF LEASE MM/DD/YY	TERM OF LEASE	ANNUAL RENT

PART F

Statement of Other Personal Property Located on Your Premises

NAME OF OWNER	ADDRESS	AREA OCCUPIED	TYPE OF PROPERTY