

Property in Your Possession but Owned By Others.

If on January 1st, you have in your possession any business machinery, furniture, vending equipment, game machines, postage meters, other equipment which is loaned, leased or otherwise held and not owned by you, you must file a complete description and ownership of the property. This information is for office use only. Assessments will be made to the owner.

APPEAL PROCESS

Every year each taxpayer will receive an assessment notice of their business personal property value. If you do not agree with your assessment, you have 30 days from that notice to appeal the value. The first step is to contact the Onslow County Listings department informally and seek to resolve the difference without filing a formal appeal. If the appeal cannot be settled informally, the taxpayer may appeal to the local Board of Equalization and Review. This level of the appeal process is more formal, with the taxpayer being allotted a specific amount of time to present his or her case and the county also having time to present its side. If the taxpayer is not satisfied with the decision of the local board, he or she may appeal to the state board, known as the Property Tax Commission.

BEER AND WINE PERMITS

All businesses in Onslow County that sell beer, wine or liquor by the drink are required to obtain a permit by the North Carolina Alcoholic Beverage Control Commission and the Onslow County Tax Department. All beer and wine applications in Onslow County are due by May 1st of each year. Filing after May 1st subjects you to a 5% penalty each month thereafter. For your State Permit, contact the NC Alcohol Law Enforcement: (919) 779-0700 or

<http://abc.nc.gov>

AFFIRMATION OF TAXPAYER

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON. Under penalties prescribed by law, the taxpayer affirms to the best of their knowledge and belief, the listing, including any accompanying statements, inventories, schedules, and any other information is true and complete (If signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.) Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes 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).

Tax Bills

Bills are mailed by August 1, due September 1st and late on January 6th. Taxes are "per \$100" of assessed value and have the same tax rate as real property.

Contact Information:

Onslow County Tax Administration
234 NW Corridor Blvd
Jacksonville, NC 28540
910-989-2201
www.onslowcountync.gov/tax

Business Personal Property Appraisers:

Robin Whaley
robin_whaley@onslowcountync.gov

Bonnie Parker
bonnie_parker@onslowcountync.gov

Courtney Armstrong
courtney_armstrong@onslowcountync.gov

**BUSINESS
PERSONAL
PROPERTY TAXES**



**Tax Information
for Businesses in
Onslow County**

WHO MUST FILE A BUSINESS TAX LISTING & WHEN?

Any individual or business owning or possessing personal property used or connected with a business or other income producing purpose must file a Business Personal Property Listing Form. Business personal property includes machinery, equipment, computers, furniture, fixtures, farm machinery, supplies, airplanes, construction in progress, etc. All business personal property subject to taxation must be listed during the month of January of each year.

All business personal property listings are due on or before January 31st of each year. They must be filed with the Onslow County Tax Department. Any business that fails to list during the regular listing period and is discovered by the business personal property department, or lists late, is subject to a 10% to 60% penalty.

An extension to list business personal property may be granted if a request in writing is received prior to the close of the regular listing period (January 31st). Traditionally, Onslow County has granted extensions to March 15th.

North Carolina General Statute 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.” Pursuant to North Carolina General Statute 14-3, a Class 2 misdemeanor is punishable by fines and imprisonment for up to 6 months.

WHAT MUST BE LISTED?

The following are examples and do not represent a complete itemization.

ITEMS YOU MUST LIST:

For Most Businesses: Computers, furniture, equipment, tools, office supplies, cleaning supplies, telephones and their systems, fax machines, alarms, display cabinets, racks, etc. In essence, all items used in business, whether they were capitalized or expensed (except for the few exceptions noted below) must be listed.

Do not list vehicles with current license plates, inventory that is for sale or production, items not used in a business, or real estate.

ALL BUSINESSES MUST LIST

The penalty for failure to list or under list is significant and may apply to current year plus five back years.

Call the Listings Department at 910-989-2201 for any questions about what items to list or to obtain a Listing Form.

BUSINESS LISTING EXAMPLES

Restaurants & Caterers: Ovens, refrigerators, freezers, tables, chairs, booths, counters, dishes, dinnerware, cash register, etc.

Gas Stations & Convenience Stores: Gas Pumps & tanks, display shelving, racks, tools, lifts, jacks, diagnostic equipment, air compressor, washing equipment, cash register, etc.

Retail Stores, Discounters, and Wholesalers: Display racks & cases, ladders, special lighting, cash registers, safe, alarms, etc.

Beach / Rental Homes, Apartments & Condos: The owner must list all furnishings, appliances, dishes, etc.

Auto Repair & Tire Dealers: Equipment, jacks, lifts, compressors, tools, balancers, displays, televisions, waiting area furniture, signs, etc.

Beauty & Barber Shops, Nail Salons, Service Companies: Chairs, dryers, sinks, stations, washers, cash register, signs, etc.

Contractors, Subcontractors: Tools, equipment, backhoes, bobcats, ladders, small tools, signs, etc.

Medical Offices: Tools, equipment, supplies, patient chairs and tables, files, furniture, drug samples, signs, etc.

Landscape & Lawn Service Companies: Mowers, rakes, tools, sprayers, spreaders, signs, etc.

Hotels & Bed & Breakfast Inns: all room furnishings, appliances, TVs, safes, counters, signs, etc.

Accounting, Insurance, Real Estate, & General Business Offices: Computers, furniture, telephone systems, filing systems, office machines, signs, etc.