



BERTIE COUNTY

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FOR IMMEDIATE RELEASE

BERTIE COUNTY'S POTENTIAL DISCOVERED BUSINESS PERSONAL PROPERTY TAX VALUE IS ESTIMATED AT \$92,000,000; COUNTY STRIVES FOR EQUITY AND FAIRNESS AMONG TAX PAYERS

At its most recent regular meeting on March 2, 2015, the Bertie County Board of Commissioners heard a report from Tax Administrator, Jodie Rhea, regarding his departments' efforts to work with all business owners in Bertie County to verify that equipment and business personal property is appropriately listed for taxes and depreciation purposes.

One of the most important ways to avoid having to increase taxes in the County is to make sure that all taxable property is listed and taxed accordingly, in compliance with North Carolina General Statutes.

In March 2014, the Bertie County Board of Commissioners reviewed its second of two proposals for review and verification of business personal property listings.

County Tax Services, Inc., the firm ultimately selected for the job, presented highlights of its success in counties around the region where they were previously engaged.

For example, in Hertford County the total discovered assessed value by CTS, Inc. was \$27,085,462 yielding an estimated \$227,520 in new revenue based on the tax rate of 84 cents.

In Gates County, the discovered assessed value was \$31,364,365 and the additional tax levy was \$200,730 based on 64 cents.

Additionally, in Chowan County, the discovered assessed value was \$67,587,911 and the estimated new revenue was \$462,977 based on a tax rate of 68.5 cents.

North Carolina's tax code is "ad valorem" based which is Latin for the term "of value."

The North Carolina General Assembly has determined that the individual or business property tax burden should be determined by listing the amount of value for the property owned by each taxpayer, and the current verification process is focused on improving the accuracy of the business listings in Bertie County.

One point of confusion for some taxpayers is the type of business personal property which must be listed.

For example, in addition to equipment such as machinery, furniture, or computers—certain business supply items must be listed such as office, maintenance, and janitorial supplies.

Barber and beauty supplies are to be listed for salons and barbershops. Fuels held for business use, replacement parts, and spare parts are required by the State for listing. Leasehold equipment is another example, and most commonly noted are fuel pump canopies at gas stations with a logo for BP, Exxon, and so on and so forth.

Chairman Ronald “Ron” Wesson recently commented, “[that] in our effort to avoid having to raise the property tax rate this past year and looking forward, the Board has worked extensively with our new Tax Administrator, Jodie Rhea, to insure that all taxable property is accurately listed and on the tax books.”

Likewise, many citizens have experienced the recent changeover with the NC Department of Motor Vehicles and the fact that taxes must be paid with annual vehicle registration, resulting in significant new revenue as it was discovered that many cars were not properly registered.

Each January, North Carolina General Statutes provide an opportunity for taxpayers to voluntarily list business personal property.

A copy of the standardized North Carolina listing form is attached with this release, and citizens should note that the “County” space is blank, so that the taxpayer or accountant can identify the appropriate jurisdiction.

Many businesses operate in multiple counties such as banks, convenience stores, gas stations, farming operations, and general contractors.

The local tax assessor is charged with the duty “to see that all property not listed during the regular listing period be listed, assessed, and taxed” as required by NC General Statutes.

Many counties are not adequately staffed to perform the listing verification function and contract out for this service.

Over 900 businesses are listed with the Bertie County Tax Office, and since the contract with CTS, Inc. was approved in June 2014, 104 businesses have participated in the business personal property review and verification process.

Mr. Johnny Bailey with CTS reported to the Board that “this engagement is really an informational process for the taxpayers and assists them with achieving compliance with the North Carolina tax laws.”

Once a business taxpayer’s listing has been reviewed, the taxpayer is notified in writing of the new value or discover, and the taxpayer has thirty (30) days to appeal the new value before a revised tax bill is issued.

In Bertie County, the potential discovered value is estimated at \$92,000,000. Nearly two thirds of this amount is still being reviewed or under appeal.

When looking at the individual tax burden for our senior citizens, working single parents, farmers, and businesses across the County, it is very important that everyone is treated fairly and equitably.

If one taxpayer has a 22-foot fishing boat and doesn't list it for taxes, it's not fair to his neighbor that has properly listed their pontoon boat.

Business personal property includes equipment that you might find at the local dry cleaner, cooking equipment in a restaurant, spare parts, fuel, and farm equipment used to raise cotton or sage—all of which is required by law to be listed for property taxes each year in all 100 counties in North Carolina.

Mr. Rhea reminded the Board, that this is not a new law or a new tax, “this work by CTS is the best way to insure fairness and equity among taxpayers,” he assured.

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2015

COUNTY OF _____ North Carolina

BUSINESS PERSONAL PROPERTY LISTING

FOR DEPARTMENT USE ONLY	ACCOUNT NUMBER	DATE	TWP	DISTRICT	CITY	PENALTY	VALUE
1	2	3	4	5	6	7	
8	B	D	E	F	TOTAL		

Business Legal Name or Individual's Name _____

Trade Name or DBA _____

Address _____

City _____ State _____ Zip _____

WHAT IS PRINCIPAL BUSINESS IN THIS COUNTY _____

SIC # OR NAICS CODE _____

DATE BUSINESS BEGAN IN THIS COUNTY _____

DATE BUSINESS (FISCAL) YEAR ENDS _____

FILL IN APPLICABLE CIRCLE:

PARTNERSHIP SOLE PROPRIETORSHIP UNINCORPORATED ASSOCIATION

LLC

CORPORATION OTHER (SPECIFY) _____

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED _____

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY

RETAIL WHOLESALE MANUFACTURING

SERVICE LEASING/RENTAL FARMING

OTHER (SPECIFY) _____

CONTACT PERSON FOR AUDIT _____

ADDRESS & PHONE _____

CONTACT PERSON FOR PAYMENT & PHONE _____

IF OUT OF BUSINESS COMPLETE THIS SECTION

DATE CEASED _____

PHYSICAL ADDRESS _____

REAL ESTATE OWNED BY _____

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR _____

FILL IN APPLICABLE CIRCLE:

SOLD CLOSED BANKRUPT OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO _____

BUYER'S ADDRESS & PHONE _____

NOTE: Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.

SCHEDULE A PERSONAL PROPERTY - SEE INSTRUCTIONS

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
2002				
2001				
2000				
1999				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
2010				
2009				
2008				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
PRIOR				
TOTAL				

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: \$ _____

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE

County addresses and additional schedules are available at:
http://www.dornc.com/downloads/property_listingform.html

Send to appropriate county tax office.

SCHEDULE A - CONTINUED

PERSONAL PROPERTY - SEE INSTRUCTIONS

YEAR ACQUIRED	GROUP (5) IMPROVEMENTS TO LEASED PROPERTY				GROUP (7) SUPPLIES				COST
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST					
2014					1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES				
2013					2. FUELS HELD FOR CONSUMPTION				
2012					3. REPLACEMENT PARTS AND SPARE PARTS				
2011					4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A				
2010					5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A				
2009					6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE				
2008					7. TOTAL				
2007									
2006									
2005									
2004									
2003									
2002									
2001									
PRIOR									
TOTAL									

YEAR ACQUIRED	GROUP (8) OTHER - TO BE USED WITH COUNTY APPROVAL			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
2002				
2001				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS <small>Capitalization Threshold →</small>			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014				
2013				
PRIOR				
TOTAL				

SCHEDULE B

VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES

If you answer yes to any of questions 1-7 below, you must attach the appropriate Schedule which corresponds with the equipment type listed below. If you answer yes to any of questions 1, 2, 3, or 4 attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for Mobile Homes or Mobile Offices, and attach Schedule B-4 for aircraft. Indicate number of short-term rental vehicles owned for question 8.

- Does your business own any Unregistered Motor Vehicles? YES NO If yes attach schedule → **B-1**
- Does your business own any Multi-year or permanently registered Trailers? YES NO If yes attach schedule → **B-1**
- Does your business own any special bodies on vehicles? YES NO If yes attach schedule → **B-1**
- Does your business own any IRP (International Registration Plan) plated vehicles? YES NO If yes attach schedule → **B-1**
NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your Public Service Valuation with the N.C. Department of Revenue.
- Does your business own any watercraft or engines for watercraft? YES NO If yes attach schedule → **B-2**
- Does your business own any Mobile Homes or Mobile Offices? YES NO If yes attach schedule → **B-3**
- Does your business own any Aircraft? YES NO If yes attach schedule → **B-4**
- Does your business own any vehicles held for short-term rental? YES NO Number

SCHEDULE C

LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address and description of this property. If you answer yes to one of the following three questions or are otherwise required to supply this list, you must return the list or separate Schedule C-1 by January 15.

- Does your business hold any Leased Property, owned by another party (are you a lessee)? YES NO
- Do you have any property used by your business, or in your possession that is owned by others? YES NO
- Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business? YES NO

SCHEDULE D **SEPARATELY SCHEDULED PROPERTY**

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? YES NO

Please describe the items and estimated value of items if applicable.

SCHEDULE E **FARM EQUIPMENT**

Does your business own any tractors, implements, bulk barns, and/or other farm equipment? YES NO Cost on schedule A

If so, list and attach separate schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate schedule E-1.

SCHEDULE F **INTANGIBLE PERSONAL PROPERTY**

Do you lease or rent real property from exempt owners, such as a church, local, state or federal government, an airport authority, university, or other exempt owner? YES NO If yes, include lease information below. Attach additional schedule if necessary.

NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	DATE OF LEASE AND LEASE TERM	MONTHLY PAYMENT	ACCT. #

SCHEDULE G **ACQUISITIONS AND DISPOSALS DETAIL**

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.

ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST

SCHEDULE H **REAL ESTATE IMPROVEMENTS**

During the past calendar year, did your business make improvements and/or other additions to real property owned by your business? If yes, attach separate schedule H-1 with information on such improvements. YES NO

SCHEDULE I **BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES**

Does your business own any billboards - outdoor advertising structures? YES NO

If yes, attach separate Schedule I-1 with requested information.

SCHEDULE J **LEASED EQUIPMENT**

Does your business lease equipment to others? YES NO

If yes, attach separate Schedule J-1 with requested information.

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: Taxpayer Guardian Authorized Agent Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

Principal Officer of the Taxpayer Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____

Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is 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.)

Signature _____ Date _____ Authorized Agent Address _____

Telephone Number _____ Fax Number _____ Email Address _____

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 60 days).

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." A class 2 misdemeanor is punishable by imprisonment of up to 60 days.

When and where to list?

Listings are due on or before January 31. They must be filed with the Bertie County Tax Department at:
BERTIE COUNTY TAX DEPT., PO BOX 527
WINDSOR NC, 27983 PHONE: 252-794-5310.

As required by state law, late listing penalty is 10%. An extension of time to list may be obtained by sending a written request showing "good cause" to the County Assessor by January 31.

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 or not they are specifically addressed in these INSTRUCTIONS. Attach additional sheets if necessary.

- (1) Physical address: Please note here the location of the property. The actual physical location may be different from the mailing address. Post Office Boxes are not acceptable.
- (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, complete this section and attach any additional information regarding the sale of the property.
- (6) Make any necessary address changes.

Schedule A

The year acquired column: The rows which begin "2014" are the rows in which you report property acquired during the calendar year 2014. Other years follow the same format.

Schedule A is divided into eight (8) groups. Each is addressed below. Some records may have the column "Prior Years Cost" pre-printed. This column should contain the cost information from last year's listing. If it does not, please complete this column, 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 Yr Cost" to "Current Yr. Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Year's 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.

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 2009 for \$100, but the individual you purchased the equipment from acquired the equipment in 2005 for \$1000. You, the current owner, should report the property as acquired in 2005 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 the \$1000 it actually cost the manufacturer. Manufacturer/lessor businesses which lease the equipment that they manufacture must list their equipment at the retail level of trade rather than their manufacturing cost.

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, hi-tech or low-tech. 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, 2014 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 2014 current year's cost column.

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 (3) Computer Equipment

This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & 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 specified 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, or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group (1) or "other".**

Group (4) 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 laboratories installed by lessee in a barber shop, special lighting, or dropped ceiling.) If you have no leasehold improvements write "none".

Group (5) 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). Fill in the blank which asks for your business' "Capitalization Threshold." If you have no expensed items write "none".

Group (6) Other

This group will not be used unless instructed by authorized county tax personnel.

Group (7) 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 of the costs associated with the asset are known. In the interim period, the accountant will typically maintain the costs of the asset 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".

Group (8) 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 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.

SCHEDULE B VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SHEETS IF NECESSARY.

Group (1) Unregistered Motor Vehicles, vehicles located here but registered in another state, & trailers with a multi-year registration.

This category is for these type motor vehicles only. DO NOT list motor vehicles with a current North Carolina Registration. If the vehicle is located in North Carolina, but has another state's tag, list them here. Also list any motor vehicles which are not registered at all, or semitrailers or trailers registered on a multi year basis, and IRP (International Registration Plan) Plated Vehicles.

Group (2), (3), (4) should be listed as appropriate.

SCHEDULE C PROPERTY IN YOUR POSSESSION, BUT OWNED BY OTHERS

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 §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 nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

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 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 (of 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 60 days)