



**NICK ELMORE**  
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**JACKSON COUNTY**  
**PERSONAL PROPERTY RENDITION**

FORWARDING SERVICE REQUESTED

Deadline for return is April 1.  
 Failure to return will result in a  
 10% penalty. (MS Code 27-35-45)

DBA and Physical Address  
 of business:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Section 1: Miscellaneous**

1. Person preparing form: \_\_\_\_\_  
Name (Print or Type)

Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Certification: I hereby certify under oath that the entered information is true and correct to the best of my knowledge. Verification under oath is required by Miss. Code Ann. §27-35-23 (4)

Signature \_\_\_\_\_ Phone Number \_\_\_\_\_

2. Name of owner (if partnership, only one name is necessary):  
 \_\_\_\_\_

3. Inventory reported on previous year's MS income tax return:  
 \_\_\_\_\_

4. Supporting books and records located at:  
 \_\_\_\_\_

5. Primary business activity:  
 \_\_\_\_\_

**Section 2: Inventory**

Show Total 100% Delivered Cost below on line 5 (Do not include Licensed Motor Vehicles or Dealer Owned Mobile Home for Sale as inventory)  Inventory as of January 1, or  
 average of previous 12 months from January 1

1. Inventory (actual cost) \$ \_\_\_\_\_  
 2. Consigned/Floor Plan \$ \_\_\_\_\_  
 3. Fuel Inventory \$ \_\_\_\_\_  
 4. Industrial Inventory Only:

a. Raw Materials \$ \_\_\_\_\_  
 b. Work in Progress \$ \_\_\_\_\_  
 c. Finished Goods \$ \_\_\_\_\_

5. Total \$ \_\_\_\_\_

**Section 3: Furniture, Machinery and Equipment**  
 If you have acquired or removed any furniture or equipment during the previous year, please list in the space provided below.

**Additions: (If additional space is needed, please attach additional sheets as necessary.)**

| Description of item (including make, model & serial number) | Date Purchased | Purchased |          | Year of Manufacture | Cost Installed |
|---|----------------|-----------|----------|---------------------|----------------|
|   |                | New (✓)   | Used (✓) |                     |                |
|   |                |           |          |                     |                |
|   |                |           |          |                     |                |
|   |                |           |          |                     |                |
|   |                |           |          |                     |                |
|   |                |           |          |                     |                |
|   |                |           |          |                     |                |
|   |                |           |          |                     |                |
|   |                |           |          |                     |                |
|   |                |           |          |                     |                |

**Deletions: (If additional space is needed, please attach additional sheets as necessary.)**

| Description of item (including make, model & serial number) | Year Manufactured | Year Purchased | Cost | Name & Address of Purchaser |
|---|-------------------|----------------|------|-----------------------------|
|   |                   |                | New  |                             |
|   |                   |                | \$   |                             |
|   |                   |                |      |                             |
|   |                   |                |      |                             |
|   |                   |                |      |                             |

Do you have in your possession, or is there located at your business any machinery, equipment, furniture, fixtures, or vending machines leased, rented, loaned, or stored at that location but not owned by you? YES \_\_\_ NO \_\_\_ if the answer is yes, please list in the space provided below. (Exclude licensed motor vehicles).

| Description of item | Name and Address of Owner | Selling Price (if stated in lease) | Rental Amount per Month or Year (specify) | Year of Manufacture | Year of Install |
|---------------------|---------------------------|------------------------------------|---|---------------------|-----------------|
|                     |                           |                                    |   |                     |                 |
|                     |                           |                                    |   |                     |                 |
|                     |                           |                                    |   |                     |                 |
|                     |                           |                                    |   |                     |                 |

Do you have any leasehold improvements at your business premises which have been arranged between you and other party (ies) either this year or in a previous year? YES \_\_\_ NO \_\_\_ if the answer is yes, please list in the space provided below. (Leasehold improvements include, but are not limited to shelving bins, counters, movable partitions, supplemental heating or air conditioning, draperies, or extraordinary lighting, electrical or plumbing facilities).

| Description of Improvements | Year Installed | Cost |
|-----------------------------|----------------|------|
|                             |                | \$   |
|                             |                |      |
|                             |                |      |
|                             |                |      |

Have you rebuilt or remanufactured any equipment? YES \_\_\_ NO \_\_\_ if the answer is yes, please list in the space provided below.

| Description (make & model) | Year of Rebuild | Cost |
|----------------------------|-----------------|------|
|                            |                 | \$   |
|                            |                 |      |
|                            |                 |      |
|                            |                 |      |

### Section 4: (Leasing and Rental Companies Only)

Please check the appropriate category:  
 Property was manufactured...  
 \_\_\_ by you and you are the lessor  
 \_\_\_ by another and you are the lessor

Did you have machinery, equipment, furniture, or fixtures located in this county which were leased, rented, loaned or stored and were in the possession of another party as of January 1? YES \_\_\_ NO \_\_\_ if the answer is yes, please list in the space provided below.

| Lessee's Name and Address | Quantity and Description | Current Selling Price (New, retail) | Annual or Monthly Rent (specify) | Term of Lease | Year Manufactured | Year Installed |
|---------------------------|--------------------------|-------------------------------------|----------------------------------|---------------|-------------------|----------------|
|                           |                          |                                     |                                  |               |                   |                |
|                           |                          |                                     |                                  |               |                   |                |
|                           |                          |                                     |                                  |               |                   |                |

#### INFORMATION FOR TAXPAYER

A LISTING DEPRECIATION SCHEDULE, ETC, OF FURNITURE AND EQUIPMENT OWNED AND/OR LEASED IN JACKSON COUNTY BY LOCATION, DESCRIPTION, ORIGINAL YEAR NEW AND ORIGINAL COST NEW IS REQUESTED.

LEASED EQUIPMENT IS REQUESTED BY LESSOR, AND/OR LESSEE NAME, MAILING ADDRESS, DESCRIPTION AND LOCATION OF EQUIPMENT ORIGINAL YEAR NEW AND ORIGINAL COST NEW.

THE PURPOSE OF THIS BLANK is to enable the owner of property to conveniently make the return to the County Assessor, and this statement is to give briefly the information usually desired. Any question may be addressed to the Assessor of the county.

BLANKS LEFT FOR A TAXPAYER must be filled out, sworn to and filed with the County Assessor, in case of failure, the Assessor is required to assess the property from the best information obtainable.

THE TIME FOR FILING is when demanded by the Assessor, and in any event not later than the first of April. Every person should make the return so as not to be assessed with property not owned.

THE TAX LIEN DATE on all personal property within this state is January 1st to March 1st and all property is returned as of that date. Property is assessed to the person who owned it on that date, and if the ownership is unknown or uncertain than to the person having same in charge.

PERSONAL PROPERTY IS ASSESSED in the county and district where it is located on tax lien date, with some few exceptions. When one person owns personal property in more than one taxing district, separate liens are to be made for each district.

In accordance with Mississippi code 1972 section 27-35-45, Annotated (1995), FAILURE TO LIST FOR ASSESSMENT, AS REQUIRED BY LAW, ANY PERSONAL PROPERTY WHICH IS TAXABLE UNDER THE LAWS OF MISSISSIPPI, OR FAILURE TO PROVIDE THE TAX ASSESSOR WITH ANY DOCUMENTATION THAT THE ASSESSOR CONSIDERS NECESSARY TO VERIFY THE LIST, THE CURRENT YEAR ASSESSMENT SHALL BE INCREASED BY TEN PERCENT(10%).

DETERMINATION OF TRUE VALUE for purpose of assessment shall mean and include, but shall not be limited to, market value, cash value, actual cash value, proper value, and value for the purpose of appraisal for ad valorem taxation.

PROPERTY NOT OWNED by the taxpayer, but in his charge, as lessee, parent, husband, executor, administrator, guardian, trustee or otherwise, to be returned by the person having the same charge and separate list returned for each person.

THE ASSESSOR HAS THE RIGHT to inspect any property, to propound questions, to examine books, records, and any documents relating to the ownership or value of property, to ascertain the amount of insurance carried, and to demand a list of all employees, and all information available with reference to said employee.

OBJECTIONS TO THE ASSESSMENT MUST be made to the Board of Supervisors at the August meeting in each year.

THE BOARD OF SUPERVISORS equalized assessment as between individual taxpayer in each county and determines the assessment of particular items or parcels of property.

**10% INCREASE IN ASSESSMENT IF NOT RETURNED BY APRIL 1st**