

NEW/PURCHASED BUSINESS

A business who opens or purchases another business must:

- List taxable personal property in the name of the owner on January 1 for taxation, and it is the duty of the owner to list the property per North Carolina General Statute 105 - 306(a).
- The person whose duty it is to list property must list it in the county in which the place of taxation is located per North Carolina General Statute 105 - 304(a)

Notification Form:

(1) New business opened: Date Opened: _____

Business Name: _____

Mailing Address: _____

Physical Address: _____

Telephone #: _____ Email Address: _____

Business Industry: _____

(2) Purchased existing business: Date Purchased: _____

New Business Name: _____

Prior Business Name: _____

Prior Business Account Number: _____

Mailing Address: _____

Physical Address: _____

Telephone #: _____ Email Address: _____

Tax Assessors Office
Business Personal Property
PO Box 707
Concord, NC 28026