



ROBESON COUNTY
TAX ADMINISTRATION
550 NORTH CHESTNUT STREET 2ND
FLOOR
LUMBERTON, NC 28358
ELECTRONIC SERVICE REQUESTED

2026

ROBESON COUNTY

FARM BUSINESS FORM

PROPERTY AS OF JANUARY 1

ABSTRACT NUMBER: _____

ACCOUNT NUMBER	FIRE DISTRICT/CITY
TOTAL VALUE	

COMPLETE ALL APPLICABLE SECTIONS ON THIS FORM OR IT WILL BE REJECTED

SEE SAMPLE ON REVERSE SIDE

PLEASE CORRECT YOUR ADDRESS IF NECESSARY

RETURN ORIGINAL FORM TO:
ROBESON COUNTY
TAX ADMINISTRATION
550 NORTH CHESTNUT STREET
2ND FLOOR
LUMBERTON, NC 28358

ALL COST MUST BE REPORTED AT 100%

SECTION A >

PLEASE MARK THROUGH ANY ITEM THAT YOU DID NOT OWN JANUARY 1ST. YOU CAN RECEIVE A NORTH CAROLINA INCOME TAX CREDIT ON PROPERTY TAX PAID ON MACHINERY.

NO CHANGE

PET:
YOU MUST RETURN THIS FORM BY
01/31/2026

CAT	YEAR ACQ.	DESCRIPTION	100% COST

CAT	YEAR ACQ.	DESCRIPTION	100% COST

11484PFB 1/2/26 CMYK

SECTION B >

PLEASE LIST BELOW ANY FARM EQUIPMENT ACQUIRED LAST YEAR AND ANY PROPERTY NOT LISTED ABOVE.

LIST SUCH PROPERTY AS: TRACTORS, MOTORS, MULTIYEAR OR IRP REGISTERED TRACTOR TRAILERS, SEMITRAILERS OR TRAILERS, LOADERS, POWER EQUIPMENT, SKID LOADER, COMBINE, CORN PICKER, HAY BAILER, FORAGE HARVESTER, MOWER CONDITIONER, WINDROWER, GRINDER-MIXER, MANURE SPREADER, ROTARY CUTTER, WHEAT DRILL, TOBACCO HARVESTER, TOBACCO STRINGER, CORN PLANTER, IRRIGATION EQUIPMENT, PLOW, HARROW, CULTIVATOR, TRAILER, WAGON, BULK EQUIPMENT, SPRAYER, DAIRY EQUIPMENT, BLADE SAW, POST DRIVER, SPLITTER, SUB-SOILER, AIR COMPRESSOR, AUGER, CHISEL PLOW, BACKHOE, UNTAGGED VEHICLES, CHICKEN, HOG, AND EGG HOUSE EQUIPMENT, INCLUDING FEEDERS, CIRCULATING FANS, FEED BINS, WATERING EQUIPMENT AND CONVEYERS.

DO NOT LIST TAGGED MOTOR VEHICLES

NO ADDITIONS

OFFICE USE ONLY	MODEL YEAR	DESCRIPTION (MAKE, MODEL, SERIES, OR SIZE)	BODY/SPECIAL EQUIPMENT	VEHICLE IDENTIFICATION NUMBER	YEAR ACQ.	100% INCLUDE (TRADE-IN ALLOWANCE)	OFFICE USE ONLY

SECTION C >

FARM SUPPLIES

NONE

ALMOST ALL BUSINESSES HAVE SUPPLIES. THIS INCLUDES NORMAL BUSINESS OPERATING SUPPLIES. THE "TYPE" COLUMN IS FOR, BUT IS NOT LIMITED TO THE FOLLOWING TYPES OF SUPPLIES: FARM SUPPLIES, OFFICE SUPPLIES, MAINTENANCE AND JANITORIAL SUPPLIES, FUELS OF ALL KIND, EQUIPMENT, SPARE PARTS. LIST THE TYPE, AND COST ON HAND AS OF JANUARY 1. INVENTORY IS EXEMPT, SUPPLIES ARE NOT, EVEN IF A BUSINESS CARRIES SUPPLIES IN AN INVENTORY ACCOUNT, THEY REMAIN TAXABLE.

TYPE/DESCRIPTION	COST
(1)	\$
(2)	\$

SECTION D >

LEASED EQUIPMENT IN YOUR POSSESSION

NONE

NAME OF OWNER/LESSOR	COMPLETE ADDRESS	TYPE OF EQUIPMENT & TERMS

REQUEST FOR ADDITIONAL INFORMATION

Under the provisions of NC General Statutes, Chapter 105, Section 296(h), the Tax Assessor may require any person engaged in operating a business enterprise in the county to submit, in connection with his or her regular tax list, a detailed inventory statement of assets and liabilities, or other similar information pertinent to the discovery or appraisal of property taxable in the county. Such information shall not be open to public inspection.

LOCATION OF EQUIPMENT _____

TELEPHONE _____

AFFIRMATION OF PROPERTY OWNER

G.S. 105-310-311 Under penalties prescribed by law, I, as a principal officer or officially empowered full-time employee of the taxpayer, do 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.

SIGNATURE _____

DATE _____

TELEPHONE _____

A COPY OF YOUR DETAILED DEPRECIATION SCHEDULE (FORM 4562, ALONE, DOES NOT SUFFICE) OR FIXED ASSETS LEDGER SHOULD ACCOMPANY THIS RETURN.

RCFRMABS

INSTRUCTIONS

BELOW YOU WILL FIND EXAMPLES OF EACH SECTION OF THIS YEAR'S LISTING FORM. THIS FORM IS DESIGNED TO HELP YOU IN LISTING YOUR PERSONAL PROPERTY. **THIS FORM MUST BE COMPLETED AND RETURNED TO THE TAX DEPARTMENT BY 01/31/2026 TO AVOID A 10% LATE LISTING PENALTY.** HOWEVER, IF YOU NEED AN EXTENDED PERIOD OF TIME TO LIST, YOU MAY REQUEST IN WRITING FOR AN EXTENSION PRIOR TO JANUARY 31st. REQUESTS FOR EXTENSIONS WILL BE GRANTED NO LATER THAN APRIL 15TH. BE SURE TO SIGN AND DATE THIS FORM.

SECTION A > **EXAMPLE 1** IN THIS EXAMPLE, THE INDIVIDUAL HAD PREVIOUSLY OWNED A 1980 JOHN DEERE 2040 TRACTOR-THERE ARE NO OTHER CHANGES. MARK OUT THE ITEM NO LONGER OWNED

CAT	YEAR ACQ.	DESCRIPTION	100% COST
	1981	HARROW CULTIVATOR DISK	500
	1980	JOHN DEERE 2040	5000
	1975	TRACTOR FORD 4600	4000

CAT	YEAR ACQ.	DESCRIPTION	100% COST
	1971	COMBINE, JD 4400	15000

SECTION A > **EXAMPLE 2** IN THIS EXAMPLE, THE INDIVIDUAL DID NOT DISPOSE OF ANY EQUIPMENT. CHECK (✓) NO CHANGE IF THIS IS THE CASE.

SECTION A PLEASE MARK THROUGH ANY ITEM YOU DID OWN JANUARY 1ST NO CHANGE YOU MUST RETURN THIS FORM BY 01/31/2025

CAT	YEAR ACQ.	DESCRIPTION	100% COST
	1981	HARROW CULTIVATOR DISK	500
	1980	TRACTOR JD 2040	10000
	1979	TRACTOR FORD 7600	5000
	1975	TRACTOR FORD 4600	4000

CAT	YEAR ACQ.	DESCRIPTION	100% COST
	1971	COMBINE, JD 4400	15000

SECTION B > **EXAMPLE 1** IN THIS EXAMPLE, THE INDIVIDUAL PURCHASED A 1980 FORD TRACTOR AND ADDED A WHEAT DRILL HE OWNED BUT HAD FAILED TO LIST IN PREVIOUS YEARS

LIST SUCH PROPERTY AS: TRACTORS, MOTORS, MULTIYEAR OR IRP REGISTERED TRACTOR TRAILERS, SEMITRAILERS OR TRAILERS, LOADERS, POWER EQUIPMENT, SKID LOADER, COMBINE, CORN PICKER, HAY BAILER, FORAGE HARVESTER, MOWER CONDITIONER, WINDROWER, GRINDER-MIXER, MANURE SPREADER, ROTARY CUTTER, WHEAT DRILL, TOBACCO HARVESTER, TOBACCO STRINGER, CORN PLANTER, IRRIGATION EQUIPMENT, PLOW, HARROW, CULTIVATOR, TRAILER, WAGON, BULK EQUIPMENT, SPRAYER, DAIRY EQUIPMENT, BLADE SAW, POST DRIVER, SPLITTER, SUB-SOILER, AIR COMPRESSOR, AUGER, CHISEL PLOW, BACKHOE, UNTAGGED VEHICLES, CHICKEN, HOG, AND EGG HOUSE EQUIPMENT, INCLUDING FEEDERS, CIRCULATING FANS, FEED BINS, WATERING EQUIPMENT AND CONVEYERS.

OFFICE USE ONLY	MODEL YEAR	DESCRIPTION (MAKE, MODEL, SERIES, OR SIZE)	BODY/SPECIAL EQUIPMENT	VEHICLE IDENTIFICATION NUMBER	YEAR ACQ.	100% INCLUDE (TRADE-IN ALLOWANCE)	OFFICE USE ONLY
	1981	TRACTOR FORD 3600			1991	9500	
	1980	TRACTOR FORD 4600			1976	1500	
ADD	1974	WHEAT DRILL			1976	1500	

SECTION B > **EXAMPLE 2** IN THIS EXAMPLE, THE INDIVIDUAL DID NOT MAKE ANY PURCHASES NOR HAVE ANY EQUIPMENT NOT ALREADY LISTED. CHECK (✓) NO ADDITIONS IF THIS IS THE CASE.

LIST SUCH PROPERTY AS: TRACTORS, MOTORS, MULTIYEAR OR IRP REGISTERED TRACTOR TRAILERS, SEMITRAILERS OR TRAILERS, LOADERS, POWER EQUIPMENT, SKID LOADER, COMBINE, CORN PICKER, HAY BAILER, FORAGE HARVESTER, MOWER CONDITIONER, WINDROWER, GRINDER-MIXER, MANURE SPREADER, ROTARY CUTTER, WHEAT DRILL, TOBACCO HARVESTER, TOBACCO STRINGER, CORN PLANTER, IRRIGATION EQUIPMENT, PLOW, HARROW, CULTIVATOR, TRAILER, WAGON, BULK EQUIPMENT, SPRAYER, DAIRY EQUIPMENT, BLADE SAW, POST DRIVER, SPLITTER, SUB-SOILER, AIR COMPRESSOR, AUGER, CHISEL PLOW, BACKHOE, UNTAGGED VEHICLES, CHICKEN, HOG, AND EGG HOUSE EQUIPMENT, INCLUDING FEEDERS, CIRCULATING FANS, FEED BINS, WATERING EQUIPMENT AND CONVEYERS.

OFFICE USE ONLY	MODEL YEAR	DESCRIPTION (MAKE, MODEL, SERIES, OR SIZE)	BODY/SPECIAL EQUIPMENT	VEHICLE IDENTIFICATION NUMBER	YEAR ACQ.	100% INCLUDE (TRADE-IN ALLOWANCE)	OFFICE USE ONLY

SECTION C > **EXAMPLE 1** IN THIS EXAMPLE, THE INDIVIDUAL SHOULD LIST ALL FARM SUPPLIES USED IN CONNECTION WITH THEIR FARM BUSINESS AS OF JANUARY 1ST. EXAMPLES OF FARM SUPPLIES WOULD BE, FUELS OF ALL KIND, SPARE PARTS, MAINTENANCE AND JANITORIAL SUPPLIES, EQUIPMENT, ETC.

FARM SUPPLIES

NONE

ALMOST ALL BUSINESSES HAVE SUPPLIES. THIS INCLUDES NORMAL BUSINESS OPERATING SUPPLIES. THE "TYPE" COLUMN IS FOR, BUT IS NOT LIMITED TO THE FOLLOWING TYPES OF SUPPLIES: FARM SUPPLIES, OFFICE SUPPLIES, MAINTENANCE AND JANITORIAL SUPPLIES, FUELS OF ALL KIND, EQUIPMENT, SPARE PARTS. LIST THE TYPE, AND COST ON HAND AS OF JANUARY 1. INVENTORY IS EXEMPT, SUPPLIES ARE NOT, EVEN IF A BUSINESS CARRIES SUPPLIES IN AN INVENTORY ACCOUNT, THEY REMAIN TAXABLE.

TYPE/DESCRIPTION	COST
(1) SPARE PARTS	\$3,000
(2) FUELS - GAS, OIL	\$1,500

SECTION D > **EXAMPLE 1** IN THIS EXAMPLE, THE INDIVIDUAL HAS TWO PIECES OF EQUIPMENT AND LISTS THE LEASING COMPANY AS WELL AS THE EQUIPMENT LEASED. IF NO EQUIPMENT IN YOUR POSSESSION IS BEING LEASED (✓) CHECK NONE. ATTACH ADDITIONAL SHEETS IF NECESSARY.

LEASED EQUIPMENT IN YOUR POSSESSION

NONE

NAME OF OWNER/LESSOR	COMPLETE ADDRESS	TYPE OF EQUIPMENT & TERMS
JOHN DEERE LEASING CO	BOX 9153 DES MOINES, IA 50306	87 JD 2950 10-89 60 MOS @400
AGRATRADE FINANCING	BOX 221D ATLANTA, GA 30301	(2)40X500 CHICK HSES 4-87 74 MOS.@520