

**COMMERCIAL PERSONAL PROPERTY RENDITION FORM**  
Garland County, Arkansas - 2017

Information reported on this form is required by Arkansas State law and is subject to audit by the County Assessor and the State of Arkansas. **Sign and return this form to the county assessor's office postmarked by May 31 to avoid a 10% penalty.** Instructions and statutory provisions regarding the assessment of your commercial personal property can be found at [www.arkansas.gov/acd/forms](http://www.arkansas.gov/acd/forms). If additional assistance is needed please contact:

Shannon Sharp, Garland County Assessor  
Phone (501) 622-3730

200 Woodbine - Room 123 Hot Springs, AR 71901  
Email [ssharp@garlandcounty.org](mailto:ssharp@garlandcounty.org)

Assessment Number _____ Owner _____ Mailing Address _____ Owner Phone Number _____ Tax District _____ Real Estate Parcel _____	Business Name _____ Business Type _____ Business Physical Address _____ Business Owner _____ Business Contact _____ Business Phone _____ Business Fax _____ Business Email Address _____
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**Section A: Applicable only if Business has closed, relocated, or seasonal**

Date Business Closed: \_\_\_\_\_ Owner's Signature: \_\_\_\_\_  
 Date Business Relocated: \_\_\_\_\_ Business New Location: \_\_\_\_\_  
 If business is seasonal, provide the months of operation: \_\_\_\_\_

**Section B: Vehicles**

Please list below the following information regarding all licensed vehicles owned by your business not listed above. Non-licensed vehicles (i.e. heavy equipment) may be listed below, as machinery and equipment, or on a separate list attached to this form. For newly purchased vehicles include a copy of your registration or the title (front and back) and bill of sale.

VIN	Year	Make	Model	Style or Type	Cylinders	Wheel Drive

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**Section C: Furniture, Fixtures, Machinery and Equipment**

Please list below, or attach an itemized list, of all personal property (furniture, fixtures, machinery, equipment, etc.) owned by your business excluding those items listed above, vehicles, inventory, and supplies, but including any items with a book value of zero. You must list the actual purchase price.

Quantity	Item	Year of Purchase	Purchase Price Per Item

**Section D: Livestock and Breeders**

Year	Description	Registered (Y/N)	Purchase Price

**Section E: Agricultural Equipment Listing**

How many acres farmed in this county? \_\_\_\_\_

List all agricultural equipment including but not limited to tractors, implements, cotton pickers, cotton modules, trailers, irrigation equip.

Year	Item	Make	Model No. & Length	Serial Number or VIN

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**Section F: Leased Personal Property**

Please list below any leased item in your possession not listed above. This is to insure that the property is assessed to the proper owner and NOT TO YOUR BUSINESS. You may attach a separate list or include a copy of your lease.

<b>Quantity</b>	<b>Item</b>	<b>Model</b>	<b>Date of Lease</b>	<b>Length of Lease</b>	<b>Owner Name, Address, and Contact Phone No.</b>

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**Section G: Inventory/Supplies**

Please list below the average prior year value of inventory owned by your business, including floor-planned goods and those consigned from outside Arkansas.

<b>Merchants Only</b>	<b>Owner's Value</b>
1. Last year's average goods for sale:	
2. Last year's average supplies, packaging, etc:	
3. TOTAL AVERAGE INVENTORY (1 + 2):	
4. Optional - Last year's annual gross sales:	

**Section H: Manufacturer's Inventory Report**

This section is for the purpose of allowing the assessor to determine the extent of assessment of manufacturers' raw materials, work-in-progress, and finished goods inventories. The portion of the average value of these inventories sold in Arkansas is assessable. The contents of this section must be attested by the appropriate individual or corporate officer and are subject to audit.

Instructions for Completion: Under Arkansas Law, the value of raw materials, work-in-progress, and finished goods inventories are assessed based on the annual average level from the year prior to the year of assessment. (1) The cost basis for raw material value should reflect the sum of acquisition cost, freight, overhead, and any other costs necessary to bring the material to a condition of utility to the owner. (2) The cost basis for work-in-progress should reflect the total cost of raw material plus labor, machine time, and any additional overhead or costs necessary to reflect its state as work-in-progress. (3) The cost basis for finished goods should reflect the total cost of raw material plus labor, machine time, and any additional overhead or cost necessary to produce these finished goods. Please note that the LIFO and FIFO inventory cost basis are unacceptable, but the Weighted Average inventory cost basis is appropriate. All supplies which are not consumed and are not considered raw materials are considered taxable in Arkansas.

<b>Manufacturers Only</b>	<b>SIC Number</b> _____	<b>Owner's Value</b>
1. Last year's average raw materials:		
2. Last year's average work-in-process:		
3. Last year's average finished goods held for sale:		
4. Last year's average marketable by-products:		
5. Last year's average supplies, packaging, etc:		
6. TOTAL AVERAGE INVENTORY (1 + 2 + 3 + 4 + 5):		

**SALES**

	<b>Cost</b>
7. Sales in Arkansas at cost:	
8. Sales outside Arkansas at cost:	
9. Total goods sold at cost:	

I hereby swear or affirm that this is a true and complete list of all of the personal property that, by law, I am required to list for taxation, and that the values rendered are true and accurate to the best of my knowledge. I am prepared to supply documentation for the information provided.

Signature of Owner or Agent: \_\_\_\_\_ Date: \_\_\_\_\_

Optional: Sworn before and subscribed to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
Notary, Assessor or Deputy

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**FORM (B)**

**Section 1: Motor Vehicle Dealer Inventory**

According to A.C.A. 26-26-1207 the assessment inventories of motor vehicle dealers shall be determined in part by calculating the monthly average of the number of sales of new and used motor vehicles by the dealer in the previous year. Please complete the information below, listing totals of new cars and trucks. List used vehicle sales average separately. (Pursuant to Pulaski County Eq. Board v. Tucker, et. al, ECN93-5890, Ch. Sixth Jud. D., 5th Div. (July 15, 1997) Pulaski and Perry Counties value motor vehicle dealers based on average annual inventory pursuant to A.C.A. Statute 26-26-1203(b).)

<b>NEW VEHICLES</b>			
<b>Make</b>	<b>Cars or Trucks</b>	<b>Total units sold last year</b>	<b>Monthly Average units sold</b>

<b>USED VEHICLES</b>			
<b>Make</b>	<b>Cars or Trucks</b>	<b>Total units sold last year</b>	<b>Monthly Average units sold</b>