

MELISSA ANDERSON
ROGERS COUNTY ASSESSOR
IMPORTANT
FILING DEADLINE MARCH 15, 2010
INSTRUCTIONS FOR FILING BUSINESS PERSONAL PROPERTY

All business concerns, corporations, and professionals are required to file a rendition as of January 1, 2010 using the enclosed form. This rendition must be executed by the owner, partner, or an officer of the corporation or bona fide agent. If your business sold or closed complete PART I, sign, date & return. If business sold please list the purchaser name, address & phone number. Please feel free to call this office if you have questions concerning the completion of your rendition

NOTICE: To avoid penalties of up to 20%, these forms must be completed and returned to this office by March 15, 2010. If not filed, our office is required by state statutes to make an appraisal of your business. It will be to your financial advantage to return this to us within this period. REMEMBER, **the 901 MUST reach us or be POSTMARKED on or before MARCH 15, 2010 to avoid penalties.** IT WOULD BE VERY HELPFUL IF YOUR COMPANY WOULD FILE AS EARLY AS POSSIBLE.

NEW AUDITING PROCEDURE: The Oklahoma Tax Commission now requires counties to utilize a business personal auditing program. Henceforth your rendition will be compared to establish criteria. In the event it does not fall within accepted norms you will be contacted by our business personal department for a full explanation of information in question. A determination will then be made as to whether your records will be audited.

NAME OF BUSINESS: Complete name, if name of owner is part of the business name it must be stated. If this business is part of another business i.e. two or more agents using the same insurance office but owning their own equipment, each agent must submit a rendition with their name as the name of the business d/b/a the name of the insurance company. Also, if the insurance company owns any part of the equipment, it must submit a rendition for its part. If the business is incorporated, use the incorporated name of the business, and then list the controlling individuals on the next line.

KIND OF BUSINESS: As listed on sales tax permit.

SCHOOL DISTRICT: The school district in which the business is located. If assets are located in two or more districts, a separate rendition must be filed for each.

MAILING ADDRESS: Correct address at which you receive your business mail.

PHONE NUMBERS: Complete business phone number including area code or your home phone if used for business.

LEASEHOLD IMPROVEMENTS: Any improvements made to leased property.

FURNITURE-FIXTURES-MACHINERY-EQUIPMENT DESCRIPTION: A full description of each item listed separately.

YEAR ACQUIRED: The year you purchased each item.

ORIGINAL COST: The total price you paid for each item. Do not depreciate; trending & depreciation will be applied to original cost.

LEASED FROM OTHERS & LEASED TO OTHERS: List name, address, asset type, asset description, original cost (do not submit depreciated values), and year purchased & beginning year of lease. Additional sheets may be attached.

LEASE COMPANIES: PLEASE NOTE LEASE COMPANIES MUST FILE SEPARATE LISTS FOR ADDITIONS (PART IV) AND DELETIONS (PART V) TO ADD OR REMOVE EQUIPMENT ON YOUR BUSINESS ACCOUNT. DO NOT FILE ACTIVE LEASE LISTS AS DONE IN THE PAST, AS THIS REQUIRES THE PROCESSOR TO SPEND CONSIDERABLE TIME COMPARING THE LIST TO ALL ACCOUNTS IN THE SYSTEM BY DISTRICT TO DETERMINE FOR YOU THE ADDITIONS & DELETIONS NEEDED TO CORRECTLY PROCESS YOUR ACCOUNT. YOUR 901 WILL BE RETURNED AS INCOMPLETE IF THE REQUIRED INFORMATION IS NOT RECEIVED.

INVENTORY (PART VI): REPORT ALL 12 MONTHS. Add total monthly inventories. Then divide the sum by the number of months you have inventory in Rogers County for the year to determine your average inventory. Inventory claimed exempt must be accompanied by **a FREEPORT EXEMPTION FORM (901-F). Freeport's are not accepted if filed or POSTMARKED later than March 15th.**

MERCHANDISE ON CONSIGNMENT: This is any item left at your business by someone else (outside the business) to be sold by you for a commission.

FARM IMPLEMENT DEALERS: MUST PURCHASE FARM IMPLEMENT TAX STAMPS FROM THE TREASURERS OFFICE. PLEASE CALL OUR OFFICE FOR FURTHER INFORMATION AND WE WILL MAIL YOU AN INFORMATION PACKET.

IMPROVEMENTS ON LEASED LAND: List any improvements you have on leased land: building, fences, parking surfaces etc.

THE OWNER OR MANAGER MUST SIGN THE RENDITION.

**RETURN RENDITION TO: MELISSA ANDERSON
ROGERS COUNTY ASSESSOR
PO BOX 5
CLAREMORE, OK 74018**

QUESTIONS PLEASE CONTACT THE BUSINESS DEPARTMENT: LISA DELOZIER OR GAYLA BOWMAN AT 918-341-3290.