

# 2003

## PERSONAL PROPERTY TAX FORM 920 AND 920EZ

**FILE THIS RETURN IN DUPLICATE WITH YOUR COUNTY AUDITOR AT 69 GREENE STREET, XENIA, OH 45385, WITH CHECK ATTACHED, MADE PAYABLE TO YOUR COUNTY TREASURER FOR AT LEAST ONE-HALF OF THE TAX, BETWEEN FEBRUARY 15, AND APRIL 30. THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE. NO PAYMENT IS REQUIRED IF THE TOTAL TAX DUE IS LESS THAN \$2.00.**

**IF THE RETURN IS RECEIVED LATE, THE ASSESSOR WILL ADD A PENALTY OF ONE-HALF OF THE LISTED VALUE NORMALLY EXEMPTED, TO A MAXIMUM OF \$5,000 LISTED VALUE. ALSO, A PENALTY OF UP TO 50% IS ADDED TO THE REMAINING TAXABLE VALUE.**

### NOTICE

**TAXING DISTRICTS** - Tangible personal property is required to be listed in the taxing district where it is physically located on listing date. It is important that the complete name of the taxing district be shown. Taxing district names normally consist of the name of a township, city or village and a school district. Cities may have more than one school district. If the exact name is unknown, refer to your real estate tax bills, or contact the Auditor of the county in which the property is located.

The mailing of this tax booklet to you indicates that an active personal property tax account exists in your name.

If you do not believe that you have any filing responsibilities this year, or if you have already filed under another name or in another county, please complete the section below and mail it to the Auditor's Office.

NAME \_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

TAXPAYER NO. \_\_\_\_\_

CITY \_\_\_\_\_ STATE/ZIP \_\_\_\_\_

#### CHECK THE APPROPRIATE BOX

1.  Did not reside in Greene County, Ohio, on January 1 of this year,

New Address \_\_\_\_\_

Date Moved \_\_\_\_\_

2.  Taxpayer deceased \_\_\_\_\_ Date \_\_\_\_\_ Estate was closed on \_\_\_\_\_ Date \_\_\_\_\_

3.  No longer in business \_\_\_\_\_ Date Business Closed \_\_\_\_\_ Date Vendor's License Canceled \_\_\_\_\_

4.  Business Sold \_\_\_\_\_ Date \_\_\_\_\_ Sold To \_\_\_\_\_

Address \_\_\_\_\_

5.  Other reason \_\_\_\_\_

Signature \_\_\_\_\_

Please return this form in the envelope provided or to the Greene County Auditor's office.



Ohio Department of  
**TAXATION**

STATE OF OHIO  
DEPARTMENT OF TAXATION

P.O. Box 530  
Columbus, OH 43216-0530  
1-888-644-6778

### Administration of the Personal Property Tax

Each County Auditor places on their county's general tax list the values presented by each single county taxpayer as filed on the annual returns, and the inter-county values preliminarily assessed by the Tax Commissioner. A duplicate of this list is presented to the respective County Treasurer for the preparation and mailing of tax bills, and the subsequent collections.

Preliminarily assessed values of general business personal property are determined by the taxpayer, based upon requirements of the Ohio Revised Code, Ohio Administrative Code and the directives and guidelines prescribed by the Tax Commissioner. Businesses with taxable personal property in one Ohio county file a County Return of Taxable Business Property, Form 920, in duplicate with the respective County Auditor. Businesses with taxable personal property in more than one county file an Inter-County Return of Taxable Business Property, Form 945, with the Tax Commissioner.

Personal property tax collections are distributed by the County Auditor to the local jurisdictions, e.g., county governments, municipalities, townships, school districts and special districts according to the allocated value times the total millage levied by each jurisdiction. Approximately 70% of the collected revenue is allocated to primary and secondary education.

In completing a Return of Taxable Business Property you are required to disclose the valuation meth-

ods used for determining "true value" of your personal property. Disclosure of valuation methods used should not be construed as "prima facie" acceptance by the Tax Commissioner of their use.

The Tax Commissioner is also responsible for assessing all unreported personal property and auditing the preliminary assessments to determine that taxable property values are based upon "true value in money."

If you discover an error after filing a Return of Taxable Business Property, an Application for Final Assessment may be filed with the Tax Commissioner to initiate a review of the values assessed.

Common questions and answers are contained in the following pages of this booklet. If you need further assistance, please call or visit your local County Auditor, or call or visit one of the district offices of the Ohio Department of Taxation.

Visit the department's home page on the Internet at <http://www.state.oh.us/tax/>

Telephone assistance is provided for the hearing impaired through the Ohio Relay Service (ORS). TTY/TDD users may contact County Auditors or the Tax Department's Taxpayer Service Centers by contacting ORS operators at 1-800-750-0750. All other telephone inquiries should be directed to 1-888-644-6778.

## 2002 RATES OF TAXATION GREENE COUNTY

(Rates for filing 2003 Personal Property Tax Returns)

TAXING DISTRICT	Tax Rate (NMs on DOB")	TAXING DISTRICT	Tax Rate (Mds on Dollar)
<b>BATH TOWNSHIP</b>		<b>NEW JASPER TOWNSHIP</b>	
29-0010 Fairborn City S.D. _____	69.58	29-0200 Xenia Community S.D. _____	58.18
29-0020 Fairborn City _____	68.78	29-0210 Greeneview L.S.D. _____	54.83
<b>BEAVERCREEK TOWNSHIP</b>		<b>ROSS TOWNSHIP</b>	
29-0030 Beaver creek C.S.D. _____	73.83	29-0220 Greeneview L.S.D. _____	55.33
29-0040 Xenia Community S.D. _____	68.03	29-0230 Cedar Cliff L.S.D. _____	53.08
29-0035 Fairborn City - B.C.S.D. _____	66.58	29-0240 Southeastern L.S.D. _____	63.21
29-0033 Beaver creek City _____	78.98	29-0250 Jamestown Village _____	69.13
29-0038 Kettering City - B.C.S.D. _____	63.53	<b>SIELVERCREEK TOWNSHIP</b>	
<b>CAESARCREEK TOWNSHIP</b>		29-0260 Greeneview L.S.D. _____	55.03
29-0050 Xenia Community S.D. _____	56.08	29-0270 Jamestown Village _____	68.43
29-0060 Greeneview L.S.D. _____	52.73	<b>SPRING VALLEY TOWNSHIP</b>	
29-0070 Wilmington City S.D. _____	48.73	29-0280 Xenia Community S.D. _____	66.48
<b>CEDARVIELLE TOWNSHIP</b>		29-0290 Clinton Massie L.S.D. _____	65.94
29-0080 Cedar Cliff L.S.D. _____	55.73	29-0300 Wayne L.S.D. _____	77.78
29-0090 Greeneview L.S.D. _____	57.98	29-0310 Spring Valley Village _____	73.78
29-0100 Southeastern L.S.D. _____	65.86	<b>SUGARCREEK TOWNSHIP</b>	
29-0110 Xenia Community S.D. _____	61.33	29-0320 Sugarcreek L.S.D. _____	97.98
29-0120 Cedarville Village _____	59.33	29-0330 Beaver creek C.S.D. _____	78.68
<b>JEFFERSON TOWNSHIP</b>		29-0340 Wayne L.S.D. _____	84.18
29-0130 Greeneview L.S.D. _____	54.23	29-0350 Bellbrook City _____	95.48
29-0140 Wilmington City S.D. _____	50.23	29-0355 Kettering City S.L.S.D. _____	83.93
29-0150 Bowersville Village _____	61.73	<b>XENIA TOWNSHIP</b>	
<b>MIAMI TOWNSHIP</b>		29-0360 Xenia Community S.D. _____	60.98
29-0160 Yellow Springs Ex. Vil. S.D. _____	87.18	29-0370 Cedar Cliff L.S.D. _____	55.38
29-0170 Cedar Cliff L.S.D. _____	52.28	29-0380 Fairborn City S.D. _____	67.98
29-0180 Clifton Village _____	59.78	29-0390 Yellow Springs Ex. Vil. S.D. _____	90.28
29-0190 Yellow Springs Village _____	88.28	29-0400 Xenia City _____	58.68

## GENERAL INFORMATION FOR 2002 RETURN

<b>WHAT IS PERSONAL PROPERTY?</b>	Personal Property is every tangible thing which is owned, except real property. Real Property is defined as land, growing crops, all buildings, structures, improvements and fixtures on the land.
<b>WHO MUST FILE?</b>	If you are engaged in business in Ohio or have beneficial interest in property located in Ohio on January 1, or hold an active charter or license from the Ohio Secretary of State, you must file a return.
<b>WHAT FORMS MUST BE FILED?</b>	Form 920, County Return of Taxable Property and Form 921, Ohio Balance Sheet must be filed in duplicate. Other forms, described later, may also be required.
<b>WHEN IS THE RETURN FILED?</b>	The return is filed between February 15 and April 30. An extension of time not longer than 45 days may be requested from the County Auditor in the county where the return is required to be filed.
<b>WHERE IS THE RETURN FILED?</b>	The return is filed with the county auditor in the county in which the business is located. Taxpayers located in more than one county must file a combined return (Form 945) with the Tax Commissioner.
<b>WHAT PROPERTY IS TAXED?</b>	Tangible personal property used in business is taxed. This includes machinery and equipment, furniture and fixtures, small tools, supplies and inventory held for manufacture or resale.
<b>WHAT IS THE \$10,000 EXEMPTION?</b>	Each taxpayer is entitled to an exemption not greater than \$10,000 of listed value. This exemption is deducted from the total listed value in the taxing district with the greatest listed value. If there is an excess, the balance is deducted from the district with the next greatest listed value. To obtain the full amount of the exemption, the taxpayer must timely file a return. If the return is received late, the assessor will add a penalty of one-half of the listed value normally exempted to a maximum of \$5,000 listed value. (Ex: Total listed value \$8,000 x 1/2 = loss of 4,000 Exemption caused by late filing.)
<b>HOW IS THE TAX CALCULATED?</b>	The tax is based on the true or market value of the property. In the case of fixed assets, the value is the cost less an allowance for depreciation depending on age. In the case of inventory, the average of the cost of inventory on hand at the end of each month is the value. The values are reduced to taxable or listed values and multiplied by the local tax rate. This tax rate varies according to location and is based on the tax rates for real property.
<b>WHICH TAXING DISTRICT SHOULD I USE?</b>	Tangible personal property is required to be listed in the taxing district where it is physically located on listing date. Refer to your real estate tax bills or contact your County Auditor.
<b>WHAT IS TRUE VALUE?</b>	The true value of depreciable tangible personal property is its book cost less book depreciation, unless the Tax Commissioner or a taxpayer using the prescribed prima facie valuation procedure finds that the depreciated book value is greater or less than the true value of such property.
<b>WHEN ARE THE TAXES PAID?</b>	When the return is filed, one-half of the total tax must be paid, the second-half must be paid by September 20. A bill is mailed by the County Treasurer to indicate the amount due.
<b>IS THERE A MINIMUM AMOUNT OF TAX?</b>	If the total tax due is less than \$2.00, then no payment is required. <u>A return must be filed even though no tax is owed.</u>
<b>WHAT IF I FILE AFTER THE DUE DATE?</b>	If the return is received late, the assessor will add a penalty of one-half of the listed value normally exempted, to a maximum of \$5,000 listed value. Also, a penalty of up to 50% is added to the remaining taxable value.
<b>WHAT IF I MAKE A LATE PAYMENT?</b>	Late paid taxes are subject to a 1 0% late payment penalty and also to interest charges. The interest is applied monthly and is based on the current market rate.
<b>WHAT IF MY BUSINESS BEGAN AFTER JANUARY 1?</b>	Those taxpayers who begin business after January 1, must file a "new taxpayer return" within 90 days of beginning business. The amount of taxes prorated according to the number of full months left in the calendar year.
<b>WHAT IF MY BUSINESS STOPS AFTER JANUARY</b>	If business stops or property is sold after January 1, a full return is still due. However, a return will not be required for the 1-7 following year.
<b>WHAT TAX RETURN FORMS SHOULD I USE? WHERE DO I OBTAIN THE FORM?</b>	Those taxpayers with property in only one county must file Form 920, County Return of Taxable Business Property. Obtain Form 920 from the county auditor in whose county the property is located. If property is located in more than one county, Form 945, Inter-County Return of Taxable Property must be filed. Obtain this form from the Tax Commissioner.
<b>ARE OTHER FORMS REQUIRED?</b>	Form 902, Claim for Deduction from Book Value: File this form if the value you claim is less than its depreciated book value, as shown on your books and records. This deduction must be reflected in the return schedules and recapitulation of listed values. Form 913EX, Report of Exempt Personal Property located in an Enterprise Zone and Hazardous Substance Reclamation Area. This form is required when an exemption for property located in an Enterprise Zone is claimed and to calculate the value of taxable property within a zone. Form 925, Return of Grains Handled: This form is required to be filed by those taxpayers who handle grain. Form 937, True Value Computation: This form is required to be filed when using the prescribed True Value Computation.

These forms may be obtained from your County Auditor -or- the Tax Commissioner, P.O. Box 530, Columbus, OH 43216-0530.

They may also be downloaded from the Department of Taxation Web site: <http://www.state.oh.us/tax/>

# INSTRUCTIONS FOR LISTING AND VALUING PERSONAL PROPERTY

## LISTING TANGIBLE PERSONAL PROPERTY

All tangible personal property used in business must be listed and assessed unless specifically exempt. Business is defined as all enterprises, except agriculture, conducted for gain, profit or income, and extends to personal service occupations. Property is to be listed as of the last day of December of the preceding calendar year. If a year end other than December 31 is used for Internal Revenue purposes, then that year end must be used for personal property purposes. Use the year ending in the previous calendar year. If you have not been engaged in business in Ohio for twelve months prior to that year end, then you must use December 31. (Rule 5703-3-04)

## DEPRECIABLE ASSETS

Depreciable assets should be listed at their TRUE VALUE, which may be greater or less than their book value as of the taxpayer's listing date. The Tax Commissioner has prescribed a method of computing the true value to be used in lieu of book value. This method uses composite annual allowances, varying by business. The composite prima facie valuation procedure for use in filing personal property tax returns may be obtained upon request from the Tax Commissioner. Form 937 is the prescribed form for making this computation.

List in Schedule 2 all assets used in manufacturing, mining, laundries, towel and linen supply and dry cleaning plants, stone and gravel plants and radio and televisions broadcasting. List in Schedule 4 all other assets, except inventories.

## EXEMPT PROPERTY

Includes property used in agriculture, pollution control facilities certified as exempt, energy conversion facilities certified exempt, patterns, jigs, dies and drawings not held for sale, construction in progress not capable of use, and registered motor vehicles and aircraft.

## LEASED PROPERTY

Must be listed by the owner, regardless of the terms of the lease. If the lessee is obligated to purchase the property, then he is deemed to be the owner, otherwise the lessor is deemed to be the owner. If you lease property to a public utility or an inter exchange telecommunications company, contact The Department of Taxation, Property Tax Division for instructions. Lessees must list all tangible personal property held under lease on tax listing date on Tax Form 921 Ohio Balance Sheet Exhibit C.

## TRUE VALUE COMPUTATION

Form 937, True Value Computation, provides for assembling the data necessary to determine the aggregate true value of tangible personal property. A separate computation is necessary for each taxing district involved and, within a given taxing district for each business activity assigned a different class.

Costs of taxable property at the end of the previous year are to be shown by year of acquisition (Col. 1, Col. 2). Additions, disposals and transfers occurring during the year are to be entered at cost, opposite the year in which they were acquired (Col. 3, Col. 4). The resulting costs remaining at year-end are then listed (Col. 5); their total must equal the beginning-of-year total plus additions and transfers-in, less disposals and transfers-out. The valuation percentages for the specified class are then copied into place (Col. 6). Each year-end cost is then multiplied by the corresponding valuation percentage (Col. 7). The column total is the true value and should be carried to the appropriate schedule (Schedule 2 or 4) in the tax return.

Column (5) totals must reconcile with ledger accounts, except that; property written off the records but still physically on hand must be included in the computation, property disposed of but not written off the records should be deducted, costs that are to be included as full cost may not have been capitalized on the ledger account. These exceptions should be separately identified in the computation. Cost for non-taxable property such as registered motor vehicles, licensed aircraft, property taxed as real estate, or certified pollution control facilities should not be included.

Full costs must be shown. Cost must include inbound freight, millwrighting, overhead, investment credits, assembly and installation labor, material and expenses, and sales and use taxes. Premium pay and payroll taxes are includable in labor costs. Costs may not be reduced by trade-in allowances. Cost of major overhauls are to be treated as capitalized and listed as acquisitions in the year in which they occur. Form 937 or a facsimile is required to be filed with the tax return.

Listed below are the valuation percentages for the six class lives. For assets used in manufacturing, listed in schedule 2, Class V1 is the most common class. Assets used in retail trade, non-manufacturing activities, and general off ice equipment listed in schedule 4, are most often valued using Class III. To determine the prescribed class life for your business activity(s), consult the Departments publication "True Value of Tangible Personal Property." The smallest percentage in each class determines the minimum acceptable value so long as the property is held for use in business.

AGE	STAND-ALONE COMPUTERS	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI
1	75.0	90.0	92.0	93.2	93.9	94.3	94.4
2	60.0	63.3	76.3	82.8	86.3	88.1	88.9
3	45.0	44.0	60.6	72.4	78.7	81.8	83.3
4	30.0	32.0	46.1	62.0	71.1	75.6	77.8
5	15.0	20.0	37.9	51.5	63.5	69.3	72.2
6	15.0	20.0	29.8	42.2	55.8	63.1	66.7
7	15.0	20.0	21.6	36.3	48.2	56.9	61.1
8			20.0	30.5	40.6	50.6	55.6
9			20.0	24.6	35.4	44.4	50.0
10			20.0	18.8	31.1	38.2	44.4
11	COMPOSITE GROUP - LIFE RANGES			18.8	26.8	38.2	38.9
12				18.8	22.5	29.5	33.3
13				18.3	18.3	26.2	28.9
14				17.4	17.4	22.9	26.2
15				17.4	17.4	19.6	23.5
16	I	6.0 yrs.	6.0 yrs.		17.4	16.3	20.8
17	II	8.4 "	8.4 "			16.3	18.1
18	III	11.6 "	11.6 "			16.3	15.4
19	IV	14.8 "	14.8 "				15.4
20	V	17.2 "	17.2 "				15.4

**NOTE:** PERSONAL PROPERTY LEASED TO A PUBLIC UTILITY IN OHIO MUST BE VALUED THE SAME AS IF OWNED BY THE PUBLIC UTILITY. PLEASE CONTACT THE DEPARTMENT FOR THE APPROPRIATE VALUATION METHOD.

## INVENTORIES

Ohio law requires inventories of manufacturers and merchants to be listed on the average monthly basis. The average value is determined by dividing the sum of the month-end values in each taxing district by the number of months engaged in business in Ohio in that year. Ex: A merchant moving from taxing district "A" to taxing district "B" during the year would report the monthly values for each taxing district separately and divide the total of each by the number of months in business in Ohio. If monthly inventory records are not maintained, a gross profits computation may be used. (Rule 5703-3-16)

The value of manufacturing inventory must include the costs of raw material, goods-in-process and finished goods. Goods-in-process and finished goods must include all factory burden and overhead costs attributable to the manufacturing facilities and process. Such costs include, but shall not be limited to, indirect labor, insurance, utilities, taxes, transportation, rents and leases, repairs and maintenance, depreciation and amortization. (Rule 5703-3-27) The value of merchandising inventory must include the costs to acquire the inventory, taxes and freight. Inventories carried at retail must be restated at cost. Consigned manufacturing or merchandising inventory must be listed by the owner, but inventory consigned to a merchant from outside Ohio must be listed by the merchant.

Supply inventories of a manufacturer must be listed in Schedule 3 on the average basis. All other supply inventories must be listed as of the listing date in Schedule 4. Inventories of taxpayers other than manufacturers and merchants must be listed as of listing date in Schedule 4. Such inventories include those of mines, quarries, laundries, dry cleaners, contractors, repair shops, garages, etc.

## TAXING DISTRICTS

Property must be listed in the taxing district where it is located. Taxing district names normally consist of a township, city or village and school district. Cities may have more than one taxing district. If you do not know your taxing district, check your real estate bills or contact your County Auditor.

## WHAT SERVICES CAN I USE TO MAIL MY RETURN?

Approved delivery services include:

- Federal Express Corp - FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2nd Day Air
- United Parcel Service - UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M.

## LINE INSTRUCTIONS FOR COMPLETING FORM 920

Enter all identification information. Please indicate the taxpayer name as registered with the Ohio Secretary of State if a corporation or with the local County Auditor if a vendor's license is held. Indicate the type of business organization, if not a corporation, indicate whether it is a sole proprietorship, partnership, joint venture, etc.

**LINE 1** \_\_\_ **TAXING DISTRICT** \_\_\_\_\_ Enter the full exact taxing district name. (Township, City and School District)

**LINE 2** \_\_\_ **SCHEDULE 2** \_\_\_\_\_ Enter the listed value by taxing district. (Rounded to the nearest \$1 0.00)

**LINE 3** \_\_\_ **SCHEDULE 3** \_\_\_\_\_ Enter the listed value by taxing district. (Rounded to the nearest \$1 0.00)

- Please note listing percentage has been reduced to 23%.

**LINE 4** \_\_\_ **SCHEDULE 3A** \_\_\_\_\_ Enter the listed value by taxing district. (Rounded to the nearest \$1 0.00)

- \* Please note listing percentage has been reduced to 23%.

**LINE 5** \_\_\_ **SCHEDULE 4** \_\_\_\_\_ Enter the listed value by taxing district. (Rounded to the nearest \$1 0.00)

**LINE 6** \_\_\_ **TOTAL LISTED VALUE** \_\_\_\_\_ Add the listed values from Lines 2, 3, 4 and 5 and enter here.

**LINE 7** \_\_\_ **\$10,000 EXEMPTION** \_\_\_\_\_ Enter the allowable exemption by taxing district.

**LINE 8** \_\_\_ **TAXABLE VALUE** \_\_\_\_\_ Subtract the amount on Line 7 from the amount on line 6 and enter here. Zero is the minimum amount.

**LINE 9** \_\_\_ **TAX RATE** \_\_\_\_\_ Enter the tax rate for the taxing district.

**LINE 10** \_\_\_ **TAX** \_\_\_\_\_ Multiply the amount on Line 8 by the amount on Line 9 and enter here. Since tax rates are expressed in dollars per 000 of taxable valuation, you must Multiply the "taxable value" on Line 8 b the "tax rate" on Line 9 and enter it here (i.e., rate of \$65.50 converts to .06550).

**LINE 11** \_\_\_ **ENTER THE AMOUNT PAID WITH THE RETURN. (MINIMUM OF 1/2 TOTAL TAX)**

**LINE 12** \_\_\_ **ENTER BALANCE DUE FOR EACH TAXING DISTRICT.**

COUNTY RETURN OF TAXABLE BUSINESS PROPERTY

For accounting period \_\_\_\_\_ to \_\_\_\_\_ 2002

Taxpayer name \_\_\_\_\_  
*(if corporation, as recorded with the Ohio Secretary of State)*

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Business name \_\_\_\_\_

Physical location of taxable property \_\_\_\_\_

Date business started in Ohio \_\_\_\_\_

Description of business \_\_\_\_\_

Taxpayer who reported this property for 2002 \_\_\_\_\_

Ohio charter number \_\_\_\_\_ Federal employer identification number \_\_\_\_\_ Federal industry code number \_\_\_\_\_

Date incorporated or qualified in Ohio \_\_\_\_\_ Social security number \_\_\_\_\_ Ohio vendor's license number \_\_\_\_\_

Type of business: Corporation  Other

Filing includes: Form 902  Form 913EX

File No. \_\_\_\_\_

**County Auditor's  
Received Stamp**

Time Extension  
Permit

No. \_\_\_\_\_ granted  
to \_\_\_\_\_ 2003

1. Taxing District - (Township, city and school district)			
2. Schedule 2 (nearest \$1 0)			
3. Schedule 3 (nearest \$1 0)			
4. Schedule 3A (nearest \$1 0)			
5. Schedule 4 (nearest \$1 0)			
6. Total Listed Value			
7. \$1 0,000 exemption			
8. Taxable Value			
9. Tax rate			
10. Tax			
11. Amount paid with return			
12. Balance			

**FILE THIS RETURN IN DUPLICATE WITH YOUR COUNTY AUDITOR AT 69 GREENE STREET, XENIA, OH 45385, WITH CHECK ATTACHED, MADE PAYABLE TO YOUR COUNTY TREASURER FOR AT LEAST ONE-HALF OF TAX, BETWEEN FEBRUARY 15 AND APRIL 30. THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE.- NO PAYMENT IS REQUIRED IF THE TOTAL TAX DUE IS UNDER \$2.00.**

**Declaration**

I/we declare under penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me/us and to the best of my/our knowledge and belief is a true, correct and complete return and report.

Person, other than taxpayer, preparing this return	Date	Signature of taxpayer	Title	Date
Address		Name of taxpayer (please print)		Date
Phone number ( _____ ) _____		Phone number ( _____ ) _____		

**Machinery and Equipment - Schedule 2.** List at 25% machinery, repair parts, small tools, etc., used in manufacturing, mining, laundries, dry cleaning, towel and linen supply, stone and gravel plants and radio and television broadcasting. If the value of equipment is based on other than book value, attach detail of computation.

Taxing District	Description	True Value	Percent	Listed Value
		\$	25	\$
			25	
			25	
			25	
			25	
			25	
			25	
Total (Carry listed value by taxing district to line 2 on front of return)		\$		\$

**Inventories - Schedules 3 and 3A.** Monthly inventory values are required of merchants and manufacturers. Inventory of finished products of a manufacturer, not kept or stored in the place of manufacture or in a warehouse in the county where manufactured, shall be listed as merchandising inventory.

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual inventory _____	FIFO cost _____	Retail _____		
Physical inventory _____	LIFO cost _____	Other _____		
Gross profits method _____	Book Adjustments	Date	Amount	DRICIR
Dates physicals taken _____	Book to physical			
	LIFO reserve			
Net sales \$ _____	Other reserves			

	Schedule 3 Manufacturing inventories		Schedule 3A Merchandising Inventories		
	Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
	Book Value	Book Value	Book Value	Book Value	Book Value
Months in Business					
January	\$	\$	\$	\$	\$
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total Values	\$	\$	\$	\$	\$
Average Values Divide by No. of Months	\$	\$	\$	\$	\$
List at 23% of Average Value	\$	\$	\$	\$	\$

(Carry listed value by taxing district to line 3 or 4 on front of return)

**Schedule 4 - Furniture, Fixtures, Machinery and Equipment and Supplies Not Used in Manufacturing.** List at 25% furniture, fixtures, machinery and equipment, supplies, small tools and repair parts not used in manufacturing, inventories of other than a manufacturer or merchant and all domestic animals not used in agriculture. List property used by public utility companies, and other property used in generating and distributing electricity to others at the listing percentage for that type of property. Contact the Property Tax Division for instructions. If the value is based on other than book value, attach details of the computation.

Taxing District	Description	True Value	Percent	Listed Value
		\$	25	\$
			25	
			25	
			25	
			25	
			25	
Total (Carry listed value by taxing district to line 5 on front of return)		\$		\$

TaxForm  
920

LUWANNA A. DELANEY, County Auditor  
GREENE COUNTY

COUNTY RETURN OF TAXABLE BUSINESS PROPERTY

State of Ohio  
2003

For accounting period \_\_\_\_\_ to \_\_\_\_\_ 2002

Taxpayer name \_\_\_\_\_  
(If corporation, as recorded with the Ohio Secretary of State)

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Business name \_\_\_\_\_

Physical location of taxable property \_\_\_\_\_

Date business started in Ohio \_\_\_\_\_

Description of business \_\_\_\_\_

Taxpayer who reported this property for 2002 \_\_\_\_\_

Ohio charter number \_\_\_\_\_ Federal employer identification number \_\_\_\_\_ Federal industry code number \_\_\_\_\_

Date incorporated or qualified in Ohio \_\_\_\_\_ Social security number \_\_\_\_\_ Ohio vendor's license number \_\_\_\_\_

Type of business: Corporation  Other

Filing includes: Form 902  Form 913EX

File No. \_\_\_\_\_

County Auditor's  
Received Stamp

Time Extension  
Permit

No. \_\_\_\_\_ granted  
to \_\_\_\_\_ 2003

1. Taxing District - (Township, city and school district)			
2. Schedule 2 (nearest \$1 0)			
3. Schedule 3 (nearest \$1 0)			
4. Schedule 3A (nearest \$1 0)			
5. Schedule 4 (nearest \$1 0)			
6. Total Listed Value			
7. \$1 0,000 exemption			
8. Taxable Value			
9. Tax rate			
10. Tax			
11. Amount paid with return			
12. Balance			

**FILE THIS RETURN IN DUPLICATE WITH YOUR COUNTY AUDITOR AT 69 GREENE STREET, XENIA, OH 45385, WITH CHECK ATTACHED, MADE PAYABLE TO YOUR COUNTY TREASURER FOR AT LEAST ONE-HALF OF TAX, BETWEEN FEBRUARY 15 AND APRIL 30. THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE.- NO PAYMENT IS REQUIRED IF THE TOTAL TAX DUE IS UNDER \$2.00.**

**Declaration**

I/we declare under penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me/us and to the best of my/our knowledge and belief is a true, correct and complete return and report.

Person, other than taxpayer, preparing this return	Date	Signature of taxpayer	Title	Date
Address		Name of taxpayer (please print)		Date
Phone number ( _____ ) _____		Phone number ( _____ ) _____		

**Machinery and Equipment - Schedule 2.** List at 25% machinery, repair parts, small tools, etc., used in manufacturing, mining, laundries, dry cleaning, towel and linen supply, stone and gravel plants and radio and television broadcasting. If the value of equipment is based on other than book value, attach detail of computation.

Taxing District	Description	True Value	Percent	Listed Value
		\$	25	\$
			25	
			25	
			25	
			25	
			25	
Total (Carry listed value by taxing district to line 2 on front of return)		\$		\$

**Inventories - Schedules 3 and 3A.** Monthly inventory values are required of merchants and manufacturers. Inventory of finished products of a manufacturer, not kept or stored in the place of manufacture or in a warehouse in the county where manufactured, shall be listed as merchandising inventory.

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual inventory _____	FIFO cost _____	Retail _____		
Physical inventory _____	LIFO cost _____	Other _____		
Gross profits method _____	<b>Book Adjustments</b>	<b>Date</b>	<b>Amount</b>	<b>DR/CR</b>
Dates physicals taken _____	Book to physical			
_____	LIFO reserve			
Net sales \$ _____	Other reserves			

Months in Business	Schedule 3 Manufacturing Inventories		Schedule 3A Merchandising Inventories		
	Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
	Book Value	Book Value	Book Value	Book Value	Book Value
January	\$	\$	\$	\$	\$
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total Values	\$	\$	\$	\$	\$
Average Values					
Divide by No. of Months	\$	\$	\$	\$	\$
List at 23% of Average Value	\$	\$	\$	\$	\$

(Carry listed value by taxing district to line 3 or 4 on front of return)

**Schedule 4 - Furniture, Fixtures, Machinery and Equipment and Supplies Not Used in Manufacturing.** List at 25% furniture, fixtures, machinery and equipment, supplies, small tools and repair parts not used in manufacturing, inventories of other than a manufacturer or merchant and all domestic animals not used in agriculture. List property used by public utility companies, and other property used in generating and distributing electricity to others at the listing percentage for that type of property. Contact the Property Tax Division for instructions. If the value is based on other than book value, attach details of the computation.

Taxing District	Description	True Value	Percent	Listed Value
		\$	25	\$
			25	
			25	
			25	
			25	
			25	
Total (Carry listed value by taxing district to line 5 on front of return)		\$		\$

Name \_\_\_\_\_ FEIN/social security number \_\_\_\_\_  
Balance sheet as of \_\_\_\_\_ 2002

Assets	Within Ohio Net Book Values	Total Net Book Values
<b>1. Cash and Deposits</b> .....		
<b>2. Notes and Accounts Receivable</b> .....		
<b>3. Inventories</b>		
A) Manufacturing .....		
B) Merchandising .....		
C) Supplies -manufacturing .....		
D) Supplies -other .....		
E) Consigned .....		
F) Agricultural machinery and equipment (merchandise) .....		
G) Exempted inventory .....		
H) Other inventory .....		
<b>4. Investments</b> .....		
<b>5. Land</b> .....		
<b>6. Buildings</b>	<b>Ohio Cost</b>	
A) Taxed as real estate .....		
B) Taxed as personal property .....		
<b>7. Leasehold Improvements</b>		
A) Taxed as real estate .....		
B) Taxed as personal property .....		
<b>8. Machinery and Equipment</b>		
A) Taxed as real estate .....		
B) Taxed as personal property .....		
<b>9. Furniture and Fixtures</b> .....		
<b>10. Personal Property Leased to Others</b>		
A) Taxable .....		
B) Non-taxable .....		
<b>11. Capitalized Leases</b> .....		
<b>12. Exempt Personal Property Located in an Enterprise Zone (Attach Form 913EX) or a Hazardous Substance Reclamation Area</b> .....		
<b>13. Certified Exempt Facilities</b> .....		
<b>14. Patterns, Jigs, Dies and Drawings</b> .....		
<b>15. Construction in Progress</b>		
A) Real property .....		
B) Personal property capable of use .....		
C) Personal property not capable of use .....		
<b>16. Small Tools</b> .....		
<b>17. Vehicles and Aircraft</b>		
A) Registered or licensed .....		
13) Other .....		
<b>18. Other Assets</b> .....		
<b>19. Total Assets</b> .....		

Liabilities and Net Worth	
<b>20. Notes, Accounts Payable, Bonds and Mortgages</b> .....	
<b>21. Accrued Expenses</b> .....	
<b>22. Other Liabilities, Deferred Credits</b> .....	
<b>23. Preferred Stock</b> .....	
<b>24. Common Stock</b> .....	
<b>25. Additional Paid-in Capital</b> .....	
<b>26. Retained Earnings</b> .....	
<b>27. Appropriated Earnings</b> .....	
<b>28. Owner's Capital</b> .....	
<b>29. Other</b> .....	
<b>30. Total Liabilities and Net Worth</b> .....	

## 2003 EXHIBITS FOR BALANCE SHEET RECONCILIATION AND LEASED PROPERTY/CONSIGNED INVENTORY

### Exhibit A- Reconciliation of Balance Sheet Line Numbers 3,813, 9, 10, 13, 15B and 16

BIS Line No.	Book Value	Value Returned	Difference	Reconcile Differences

### Exhibit B - Please provide a brief description of leasehold improvements and machinery and equipment taxed as real (lines 7A and 8A).

BIS Line No.	Itemization	Amount

### Exhibit C -Leased Property

List all tangible personal property held under lease on tax listing day.

Name and Address of Property Owner	Lease: Start Date	Lease: Ending Date	Type of Property	G Annual Rental

### Exhibit D - Inventory Held Under Bailment, Consignment, Contract Agreement

List all inventories held on consignment or as bailment, or under contract, and in your possession during the reporting period and not listed in this return.

Name and Address of Inventory Owner	Inventory Type (Mfg or Mer)	inventory Location Add	Estimated Average Value

Name \_\_\_\_\_ FEIN/social security number \_\_\_\_\_

Balance sheet as of \_\_\_\_\_ 2002

Assets	Within Ohio Net Book Values	Total Net Book Values
<b>1. Cash and Deposits</b> .....		
<b>2. Notes and Accounts Receivable</b> .....		
<b>3. Inventories</b>		
A) Manufacturing .....		
B) Merchandising .....		
C) Supplies -manufacturing .....		
D) Supplies -other .....		
E) Consigned .....		
F) Agricultural machinery and equipment (merchandise) .....		
G) Exempted inventory .....		
H) Other inventory .....		
<b>4. Investments</b> .....		
<b>S. Land</b> .....		
	<b>Ohio Cost</b>	
<b>6. Buildings</b>		
A) Taxed as real estate .....		
B) Taxed as personal property .....		
<b>7. Leasehold Improvements</b>		
A) Taxed as real estate .....		
B) Taxed as personal property .....		
<b>8. Machinery and Equipment</b>		
A) Taxed as real estate .....		
B) Taxed as personal property .....		
<b>9. Furniture and Fixtures</b> .....		
<b>10. Personal Property Leased to Others</b>		
A) Taxable .....		
B) Non-taxable .....		
<b>11. Capitalized Leases</b> .....		
<b>12. Exempt Personal Property Located in an Enterprise Zone (Attach Form 913EX) or a Hazardous Substance Reclamation Area</b> .....		
<b>13. Certified Exempt Facilities</b> .....		
<b>14. Patterns, Jigs, Dies and Drawings</b> .....		
<b>15. Construction in Progress</b>		
A) Real property .....		
B) Personal property capable of use .....		
C) Personal property not capable of use .....		
<b>16. Small Tools</b> .....		
<b>17. Vehicles and Aircraft</b>		
A) Registered or licensed .....		
13) Other .....		
<b>Other Assets</b> .....		
<b>19. Total Assets</b> .....		

**Liabilities and Net Worth**

<b>20. Notes, Accounts Payable, Bonds and Mortgages</b> .....	
<b>21. Accrued Expenses</b> .....	
<b>22. Other Liabilities, Deferred Credits</b> .....	
<b>23. Preferred Stock</b> .....	
<b>24. Common Stock</b> .....	
<b>25. Additional Paid-in Capital</b> .....	
<b>26. Retained Earnings</b> .....	
<b>27. Appropriated Earnings</b> .....	
<b>28. Owner's Capital</b> .....	
<b>29. Other</b> .....	
<b>30. Total Liabilities and Net Worth</b> .....	

## 2003 EXHIBITS FOR BALANCE SHEET RECONCILIATION AND LEASED PROPERTY/CONSIGNED INVENTORY

### Exhibit A- Reconciliation of Balance Sheet Line Numbers 3,813, 9,10,13, 15B and 16

B/S Line No.	Book Value	Value Returned	Difference	Reconcile Differences

### Exhibit B - Please provide a brief description of leasehold improvements and machinery and equipment taxed as real (lines 7A and 8A).

B/S Line No.	Itemization	Amount

### Exhibit C - Leased Property

List all tangible personal property held under lease on tax listing day.

Name and Address of Property Owner	Lease: Start Date	Lease: Ending Date	Type of Property	G Annual Rental

### Exhibit D - Inventory Held Under Bailment, Consignment, Contract Agreement

List all inventories held on consignment or as bailment, or under contract, and in your possession during the reporting period and not listed in this return.

Name and Address of Inventory Owner	Inventory Type (Mfg or Mer)	Inventory Location Add	Estimated Average Value



# Instructions for Form 920-EZ

## Who may file this return?

Taxpayers with taxable personal property located in only one taxing district and with a listed value less than \$10,000 may file Form 920-EZ. Taxpayers with property in more than one taxing district or with a listed value of more than \$10,000 must file Form 920. Taxpayers with property in more than one county must file Form 945. Forms 920 and 920-EZ must be filed in duplicate.

## What is Personal Property?

Personal property is every tangible thing that is owned, except real property. Real property is defined as land, growing crops, all buildings, structures, improvements and fixtures on the land.

## Who must file?

If you are engaged in business in Ohio or have beneficial interest in property located in Ohio on January 1, or hold an active charter or license from the Ohio Secretary of State, you must file a return. A return must be filed even though the tax liability is zero. Taxes not paid as a result of the exemption are reimbursed to the local school districts, townships and municipalities when a return is filed.

## When is the return filed?

The return is required to be filed between February 15 and April 30 annually. An extension of time to file the return to June 15 may be requested from

the county auditor. Requests for extensions must be received by the county auditor by April 30.

## What if I file late?

If a tax return is filed (received) after the filing deadline, a penalty of a loss of one-half of the exempt property and a penalty of up to 50% of the remaining value will be assessed.

## What property is taxed?

Tangible personal property used in business is taxed. This includes machinery, equipment, furniture, fixtures, small tools, supplies and inventory held for manufacture or resale.

## How is property valued?

Fixed assets such as machinery and equipment, furniture and fixtures are valued at their true value, which may be greater or less than net book value. The Tax Commissioner has prescribed a method of determining the true value of such assets using a prescribed computation and valuation percentages. Inventory is valued at its average monthly value for the preceding year. Supplies are valued at their year-end value.

## Where is property listed?

Property is listed in the taxing district where it is located on listing day. Please contact your county auditor's office to obtain the correct taxing district.

---

## Instructions for Listing Property in Schedules

List in Schedule 2 machinery, equipment and supplies used in manufacturing. Enter the book cost in Cost column. Enter the depreciation or true value percentage in the **Depreciation Percent** column and enter the true value in the True Value column.

List in Schedule 3 inventory used in manufacturing. The property is valued at its cost to manufacture, using average monthly values from the preceding year.

List in Schedule 3-A merchandise inventory held for

resale. The property is valued at its cost, using average monthly values from the preceding year. Alternate computation methods may also be used when monthly values are not available.

List in Schedule 4 furniture and fixtures, machinery and equipment and supplies not used in manufacturing. Enter the book cost in **Cost** column. Enter the depreciation or true value percentage in the **Depreciation Percent** column and enter the true value in the True Value column.

920-EZ

Luwanna A. Delaney, Greene County Auditor
69 Greene Street, Xenia, Ohio 45385
County Return of Taxable Business Property

State of Ohio
2003

Accounting period \_\_\_\_\_ to \_\_\_\_\_

To be used by taxpayers whose total listed value is under \$1 0,000 and with property located in only one taxing district.

Taxpayer name \_\_\_\_\_
Mailing address \_\_\_\_\_
City/State/ZIP \_\_\_\_\_
Business name \_\_\_\_\_
Physical location of property \_\_\_\_\_
Date business began in Ohio \_\_\_\_\_
Description of business \_\_\_\_\_
Federal employer identification number \_\_\_\_\_
Social security number \_\_\_\_\_
Ohio charter number \_\_\_\_\_

File Number:
County Auditor's Received Stamp:
Time Extension:

Taxing district: \_\_\_\_\_

Schedule 2 - Machinery and Equipment Used in Manufacturing

Table with 5 columns: Cost, Depreciation or True Value Percentage, True Value, (blank), Listed Value. Includes rows with 'x 25%' multiplier.

Schedule 3 - Manufacturing Inventories

Average Monthly Balance \_\_\_\_\_ x 23% \_\_\_\_\_

Schedule 3A - Merchandising Inventories

Average Monthly Balance \_\_\_\_\_ x 23% \_\_\_\_\_

Schedule 4 - Furniture, Fixtures, Machinery and Equipment Not Used in Manufacturing

Table with 5 columns: Cost, Depreciation or True Value Percentage, True Value, (blank), Listed Value. Includes rows with 'x 25%' multiplier.

Total Listed Value: \_\_\_\_\_

If total listed value is more than \$10,000, you must complete Tax Form 920.

File this return in duplicate with your County Auditor between February 15 and April 30.

I/We declare under penalty of perjury that this return (including any accompanying schedules and statements) has been examined by me/us and to the best of my/our knowledge and belief is a true, correct and complete return and report.

Taxpayer's signature \_\_\_\_\_ Date \_\_\_\_\_ Phone number \_\_\_\_\_

Person, other than taxpayer, preparing this form \_\_\_\_\_ Date \_\_\_\_\_ Phone number \_\_\_\_\_

# Ohio Balance Sheet

(Required to be filed with Tax Form 920-EZ)

Name \_\_\_\_\_ FEIN/Social Security No. \_\_\_\_\_

Balance Sheet as of \_\_\_\_\_ 2002

Assets	Within Ohio Not Book Values	Total Net Book Values
1. Cash and deposits		
2. Notes and accounts receivable		
3. Inventories		
a.) Manufacturing		
b.) Merchandising		
c.) Exempt		
d.) Other inventory (supplies and consigned)		
4. Investments		
5. Buildings and land		
6. Leasehold improvements		
7. Machinery and equipment		
8. Furniture and fixtures		
9. Exempt personal property located in an enterprise zone		
10. Certified exempt facilities		
11. Patterns, jigs, dies and drawings		
12. Construction in progress		
13. Small tools		
14. Vehicles and aircraft		
15. Other assets		
<b>16. Total Assets</b>		

<b>Liabilities and Net Worth</b>
----------------------------------

17. Current liabilities	
18. Long term liabilities	
19. Stock (common and preferred)	
20. Retained earnings	
21. Other	
<b>22. Total Liabilities and Net Worth</b>	

<b>Exhibit A</b>
<b>Reconciliation of Balance Sheet Lines 3, 7, 8, 9 and 15.</b>
<b>Where Values on the Balance Sheet do not reconcile to the Schedules in the Return</b>

Line	Book Value	Value Returned	Difference	Reconcile Difference

920-EZ

Luwanna A. Delaney, Greene County Auditor
69 Greene Street, Xenia, Ohio 45385
County Return of Taxable Business Property

State of Ohio
2003

Accounting period \_\_\_\_\_ to \_\_\_\_\_

To be used by taxpayers whose total listed value is under \$1 0,000 and with property located in only one taxing district.

Taxpayer name \_\_\_\_\_
Mailing address \_\_\_\_\_
City/State/ZIP \_\_\_\_\_
Business name \_\_\_\_\_
Physical location of property \_\_\_\_\_
Date business began in Ohio \_\_\_\_\_
Description of business \_\_\_\_\_
Federal employer identification number \_\_\_\_\_
Social security number \_\_\_\_\_
Ohio charter number \_\_\_\_\_

File Number:
County Auditor's Received Stamp:
Time Extension:

Taxing district: \_\_\_\_\_

Schedule 2 - Machinery and Equipment Used in Manufacturing

Table with 5 columns: Cost, Depreciation or True Value Percentage, True Value, (blank), Listed Value. Includes rows with 'x 25%' multiplier.

Schedule 3 - Manufacturing Inventories

Average Monthly Balance \_\_\_\_\_ x 23% \_\_\_\_\_

Schedule 3A - Merchandising Inventories

Average Monthly Balance \_\_\_\_\_ x 23% \_\_\_\_\_

Schedule 4 - Furniture, Fixtures, Machinery and Equipment Not Used in Manufacturing

Table with 5 columns: Cost, Depreciation or True Value Percentage, True Value, (blank), Listed Value. Includes rows with 'x 25%' multiplier.

Total Listed Value: \_\_\_\_\_

If total listed value is more than \$10,000, you must complete Tax Form 920.

File this return in duplicate with your County Auditor between February 15 and April 30.

I/We declare under penalty of perjury that this return (including any accompanying schedules and statements) has been examined by me/us and to the best of my/our knowledge and belief is a true, correct and complete return and report.

Taxpayer's signature \_\_\_\_\_ Date \_\_\_\_\_ Phone number \_\_\_\_\_

Person, other than taxpayer, preparing this form \_\_\_\_\_ Date \_\_\_\_\_ Phone number \_\_\_\_\_

# Ohio Balance Sheet

(Required to be filed with Tax Form 920-EZ)

Name \_\_\_\_\_ FEIN/Social Security No. \_\_\_\_\_  
 Balance Sheet as of \_\_\_\_\_ 2002

Assets	Within Ohio Not Book Values	Total Not Book Values
1. Cash and deposits		
2. Notes and accounts receivable		
3. Inventories		
a.) Manufacturing		
b.) Merchandising		
c.) Exempt		
d.) Other inventory (supplies and consigned)		
4. Investments		
5. Buildings and land		
6. Leasehold improvements		
7. Machinery and equipment		
8. Furniture and fixtures		
9. Exempt personal property located in an enterprise zone		
10. Certified exempt facilities		
11. Patterns, jigs, dies and drawings		
12. Construction in progress		
13. Small tools		
14. Vehicles and aircraft		
15. Other assets		
<b>16. Total Assets</b>		

## Liabilities and Net Worth

17. Current liabilities	
18. Long term liabilities	
19. Stock (common and preferred)	
20. Retained earnings	
21. Other	
<b>22. Total Liabilities and Net Worth</b>	

## Exhibit A

Reconciliation of Balance Sheet Lines 3, 7, 8, 9 and 15.  
 Whom Values on the Balance Sheet do reconcile to the Schedules In the Return

Line	Book Value	Value Returned	Difference	Reconcile Difference

**RETURN OF EXEMPT PERSONAL PROPERTY**

**LOCATED IN AN ENTERPRISE ZONE OR HAZARDOUS SUBSTANCE RECLAMATION AREA**

For accounting period \_\_\_\_\_ to \_\_\_\_\_ 2002

Taxpayer name \_\_\_\_\_

Address of business in zone or area \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Taxing district name \_\_\_\_\_

Type of Agreement	Date Agreement Effective	Percent of Exemption	Period of Exemption
_____ Reclamation area	_____	_____ %	_____ Years
_____ Municipal enterprise zone	_____	_____ %	_____ Years
_____ County enterprise zone	_____	_____ %	_____ Years

Time period for acquisition of eligible assets from \_\_\_\_\_ to \_\_\_\_\_

Any taxpayer who is party to an enterprise zone or hazardous substance reclamation area agreement must complete and submit this form with their Taxable Business Property Tax Form-920/945. Taxable values should be determined as prescribed by the Tax Commissioner.

Sections 5709.62 (1), 5709.63 (1), and 5709.88 (H) of the Ohio Revised Code read as follows: "After an agreement is entered into, the enterprise shall file with each personal property tax return required to be filed, while the agreement is in effect, an informational return on a form prescribed by the tax commissioner for that purpose, setting forth separately the property, and related costs and values exempted from taxation under the agreement."

**Enterprise Zone Property - Listed Value Summary**  
**All enterprise zone exemptions are limited per the terms of the agreement**

	(A) Total List Value	(B) Exempt List Value	(C) Taxable Value (Deduct B from A) List on Form 920 or 945
1. Schedule 2 (nearest \$10)			
2. Schedule 3 (nearest \$10)			
3. Schedule 3A (nearest \$10)			
4. Schedule 4 (nearest \$10)			
5. <b>Total listed value</b>			

**File a separate Form 913EX for each agreement and taxing district in which exempt property is claimed. File this form with Form 920 or Form 945. Remember to list the taxable portion of value (Column C) on Form 920 or Form 945.**

**Declaration**

I/we declare under penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me/us and to the best of my/our knowledge and belief is a true, correct and complete return and report.

Person, other than taxpayer, preparing return      Date      Signature of taxpayer      Title      Date

Address      Signature of taxpayer      Title      Date

**Exempt Machinery and Equipment - Schedule 2.** List at 25% machinery, repair parts, small tools, etc., used in manufacturing, mining, laundries, dry cleaning, towel and linen supply, stone and gravel plants and radio and television broadcasting. If the value of equipment is based on other than book value, attach detail of computation.

Taxing District	Description	Total True Value	%	Listed Value	%	Exempt Listed	Taxable Listed
		\$	25	\$		\$	\$
			25				
			25				
			25				
			25				
			25				

Carry listed values to page 1 "Listed Value Summary" as indicated: Column (A) Column (B) Column (C)

**Exempt Inventories - Schedules 3 and 3A.** Monthly inventory values are required of merchants and manufacturers. Inventory of finished products of a manufacturer not kept or stored in the place of manufacture, or in a warehouse in the county where manufactured, shall be listed as merchandising inventory. List total amount of inventory located within the enterprise zone.

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual inventory _____	FIFO cost _____	Retail _____		
Physical inventory _____	LIFO cost _____	Other _____		
Gross profits method _____	<b>Book Adjustments</b>	<b>Date</b>	<b>Amount</b>	<b>DR/CR</b>
Dates physicals taken _____	Book to physical			
	LIFO reserve			
Net sales \$ _____	Other reserves			

	Schedule 3 Manufacturing Inventories		Schedule 3A Merchandising Inventories		
	Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
	Book Value	Book Value	Book Value	Book Value	Book Value
Months in Business					
January	\$	\$	\$	\$	\$
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total Values	\$	\$	\$	\$	\$
A. Average Values Divide by No. of Months					
B. Total List Value at 23%					
C. Average Value - Inventory at Same Location for Year Preceding Agreement (100% Taxable)					
D. Average Value - Inventory Subject to Exemption (A - C)					
E Average Value of Exempt Inventory (Line D x % of Exemption)					
F List Value of Exempt Inventory (Line E @ 23%)					

Carry line B to page 1 "Listed Value Summary" line 2 or 3, column (A). Carry line F to page 1 "Listed Value Summary" line 2 or 3 column (B).

**Exempt Furniture, Fixtures, Machinery and Equipment - Schedule 4.** List at 25% furniture, fixtures, machinery and equipment, supplies, small tools and repair parts not used in manufacturing, inventories of other than a manufacturer or merchant and all domestic animals not used in agriculture. If the value of equipment is based on other than book value, attach detail of computation.

Taxing District	Description	Total True Value	%	Listed Value	%	Exempt Listed Value	Taxable Listed Value
		\$	25	\$		\$	\$
			25				
			25				
			25				

Carry listed values to page 1 "Listed Value Summary" as indicated: Column (A) Column (B) Column (C)



**LUWANNA A. DELANEY**  
Greene County Auditor  
69 Greene Street  
Xenia, Ohio 45385  
937-562-5074  
427-2883, Ext. 5074

Presorted Standard  
U.S. Postage  
**PAID**  
Xenia, Ohio  
Permit No. 341

**SEND TO:  
LUWANNA A. DELANEY  
GREENE COUNTY AUDITOR  
69 GREENE STREET  
XENIA, OHIO 45385**