RUTHERFORD COUNTY, TENNESSEE

TANGIBLE PERSONAL PROPERTY SCHEDULE (DUE MARCH 1)

FOR REPORTING
COMMERCIAL AND INDUSTRIAL PERSONAL PROPERTY

TAX YEAR 2026

IN ACCORDANCE WITH TCA 67-5-903, THIS SCHEDULE MUST BE COMPLETED, SIGNED ON THE REVERSE SIDE, AND FILED WITH THE ASSESSOR OF PROPERTY ON OR BEFORE **MARCH 1**. FAILURE TO DO SO WILL RESULT IN A FORCED ASSESSMENT, AND YOU WILL BE SUBJECT TO A PENALTY AS PROVIDED BY STATE LAW.

PROP TYPE DIST MAP NO. GRP CTL MAP PARCEL P/I S/I CITY WARD

BUS NAME

ADDRESS

CITY, ST, ZIP

ASSESSOR'S USE ONLY

TOTAL APPRAISED VALUE _____
ASSESSMENT RATIO X.30
ASSESSMENT _____
ASMNT TYPE _____ PARCEL STATUS _____
SCHEDULE FURNISHED ___/___/___
SCHEDULE RETURNED ___/___/___
DESK AUDITED BY _____ DATE ___/___/___
FIELD AUDITED BY _____ DATE ___/___/___
BUSINESS CODE _____
UNITS TYPE _____

PART 1: GENERAL DATA (MAKE CHANGES AS NEEDED)

PROPERTY ADDRESS _____
TYPE OF BUSINESS _____
BUSINESS PHONE: _____
BUSINESS LOCATED: (please check one) OUTSIDE CITY LIMITS ☐ INSIDE CITY LIMITS ☐ (indicate city below)
CITY _____

BUSINESS OWNER(S) _____
CONTACT PERSON _____
BUSINESS LICENSE NO. _____
Email Address _____

IF YOU WERE OUT OF BUSINESS IN THIS COUNTY ON JANUARY 1, PLEASE MAKE A NOTE ON THE REVERSE SIDE OF THIS FORM IN THE NOTES SECTION. GIVE US THE DATE OF CLOSURE, SIGN AND DATE AND RETURN THE FORM TO OUR OFFICE, IN ORDER TO AVOID A FORCED ASSESSMENT.

PART II. OWNED PERSONAL PROPERTY

Report all personal property owned by you or held for use in your business or profession as of January 1, including items fully depreciated on your accounting records. Do not report inventories of merchandise held for sale or exchange or finished goods in the hands of the manufacturer.
Personal property leased or rented and used in your business must be reported in PART III of this schedule and not in this section. Property on which you wish to report a nonstandard value must be reported in PART IV of this schedule and not in this section. Qualified pollution control equipment must be reported in Part V of this schedule. A separate schedule should be filed for each business location.

List the total acquisition cost new for each group below by the year the property was new (typically the year made) in the REVISED COST column. For property purchased as used, if the cost new or year the property was new is not known and cannot reasonably be determined, you may report the actual acquisition cost to you for the year you acquired the property. If COST ON FILE is printed on the schedule, you need only report new cost totals in the REVISED COST column resulting from acquisition or disposition of property.
ALTERNATIVE REPORTING FOR SMALL ACCOUNTS - If you believe the depreciated value of your property is (1) $2,000 or less or (2) $10,000 or less but more than $2,000 you may select the corresponding Small Account Certification (reverse side) as an alternative to reporting detailed costs below. Either certification is subject to audit.

GROUP 1 - FURNITURE, FIXTURES, GENERAL EQUIPMENT, AND ALL OTHER PROPERTY NOT LISTED IN ANOTHER GROUP

YEAR	COST ON FILE	REVISED COST	DEPR
2025			.88
2024			.75
2023			.63
2022			.50
2021			.38
2020			.25
PRIOR			.20
TOTAL			

GROUP 2 - COMPUTERS, COPIERS, PERIPHERALS, AND TOOLS

YEAR	COST ON FILE	REVISED COST	DEPR
2025			.67
2024			.33
PRIOR			.20
TOTAL			

GROUP 3 - MOLDS , DIES AND JIGS

YEAR	COST ON FILE	REVISED COST	DEPR
2025			.75
2024			.50
2023			.25
PRIOR			.20
TOTAL			

GROUP 4 - AIRCRAFT, BOATS, and TOWERS

YEAR	COST ON FILE	REVISED COST	DEPR
2025			.92
2024			.85
2023			.77
2022			.69
2021			.62
2020			.54
2019			.46
2018			.38
2017			.31
2016			.23
PRIOR			.20
TOTAL			

GROUP 5 - MANUFACTURING MACHINERY

YEAR	COST ON FILE	REVISED COST	DEPR
2025			.88
2024			.75
2023			.63
2022			.50
2021			.38
2020			.25
PRIOR			.20
TOTAL			

GROUP 6 - BILLBOARDS, TANKS AND PIPELINES

YEAR	COST ON FILE	REVISED COST	DEPR
2025			.94
2024			.88
2023			.81
2022			.75
2021			.69
2020			.63
2019			.56
2018			.50
2017			.44
2016			.38
2015			.31
2014			.25
PRIOR			.20
TOTAL			

GROUP 7 - SCRAP PROPERTY

YEAR	COST ON FILE	REVISED COST	DEPR
ALL			.02

GROUP 8 - RAW MATERIALS AND SUPPLIES

YEAR	COST ON FILE	REVISED COST
ALL		

GROUP 9 - VEHICLES

YEAR	COST ON FILE	REVISED COST	DEPR
2025			.80
2024			.60
2023			.40
PRIOR			.20
TOTAL			

GROUP 10 CONSTRUCTION IN PROCESS

YEAR	COST ON FILE	REVISED COST	DEPR
ALL			.15

APPRAISAL LAST YEAR
ASSESSMENT LAST YEAR

Login for Online Filing

Account Number:
Pin:

RETURN THIS SCHEDULE AND ANY ACCOMPANYING DATA TO:

ASSESSOR OF PROPERTY
RUTHERFORD COUNTY
319 N MAPLE 2ND FL
MURFREESBORO, TN 37130

SIGN THIS SCHEDULE ON THE REVERSE SIDE

Rev: July 2024

PART III. LEASED PERSONAL PROPERTY- Report all items leased or rented by you for the conduct of your business as of January 1 regardless of any contract between the Lessor and Lessee as to who shall pay the taxes. Leased Personal Property is to be assessed to the Lessee.

GRP	ITEM DESCRIPTION MAKE AND MODEL NUMBER SERIAL NUMBER	ITEM COST	LEASE TERM YEAR MADE	MONTHLY RENT	LEASE TYPE	LESSOR'S LEASE NUMBER	LESSOR NAME & ADDRESS
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		
					Operating Capital Other		

PART IV. OWNED ITEMS WITH NONSTANDARD VALUE- Report property on which you wish to report a value different from standard depreciated cost where such value more closely reflects fair market value. Include evidence to support the request for a non-standard value, such as a recent appraisal or a value from an authoritative price or valuation guide. Such evidence will be considered in any determination of a nonstandard value. If additional space is needed, attach a separate sheet using the same format.

GRP	ITEM DESCRIPTION	YEAR MADE	ACQUISITION COST	DEPR FACTOR	VALUE AS OF JANUARY 1	ASSESSOR'S USE ONLY DEPR	VALUE
IF ADDITIONAL SPACE IS NEEDED, ATTACH A SEPARATE SHEET USING THE SAME FORMAT				TOTAL			

PART V. POLLUTION CONTROL - Report pollution control equipment qualified under T.C.A. 67-5-604 (enclose copy of certificate). Such equipment will be valued at one-half percent of cost.

ACQUISITION COST	YEAR MADE	CERTIFICATE YEAR

NOTES:

☐ **CHECK HERE IF BUSINESS HAS CLOSED**

DATE OF CLOSURE:_____

SMALL ACCOUNTS CERTIFICATION (OPTIONAL) I understand either certification below is subject to penalties for perjury, and I may be subject to statutory penalty and cost if this certification is proven false.

☐ $2,000 - I certify that the total depreciated value of my property (all groups) is $2,000 or less.

☐ $10,000 - I certify that the total depreciated value of my property (all groups) is $10,000 or less but more than $2,000.

I certify that the information contained herein, including any accompanying schedules or data, is true, correct, and complete, to the best of my knowledge and belief.

PRINT NAME _____ EMAIL ADDRESS _____

SIGNED _____ TITLE _____ DATE _____

REMINDER: THIS SCHEDULE IS DUE ON OR BEFORE MARCH 1