GENERAL INSTRUCTION SHEET

1. This report must be completed in proper form (typed or legibly printed), and must be **filed with the Comptroller of the Treasury on or before April 1, 2018**. **A copy should be retained in your files for future reference**.

2. **ROUND ALL DOLLAR FIGURES TO WHOLE DOLLARS**!

3. **NO SHEET OR SECTION SHOULD BE LEFT BLANK**. If a sheet or section does not apply to your company, indicate by placing the words "**inapplicable**" or "**none**".

INCOMPLETE REPORTS WILL BE RETURNED!

4. **FAILURE** to file a complete report will result in a **FORCED ASSESSMENT**. Tennessee Code Annotated, Section 67-5-1317 states:

   "The Owner of any such property refusing or failing to file such schedules and statements shall be deemed to have waived the mode and manner of ascertaining the value of such property, and of the distribution or allocation by the Comptroller of the Treasury of such valuation or assessment to the various counties and municipalities of the State of Tennessee for the purposes of county and municipal taxation, and shall not be permitted to be heard in opposition to the valuation fixed upon said property by the Comptroller of the Treasury, nor in opposition to the distribution or allocation of same by the Comptroller of the Treasury to the various counties and municipalities for the purposes aforesaid; and may, at the discretion of the Comptroller of the Treasury, in addition, be liable to a penalty of one hundred dollars ($100) for each and every day which such owner is delinquent in filing said statement or schedule." Failure to file a tax report could result in an audit under T.C.A. 67-5-1320.

5. Supplemental information or schedules relating to full cash value of the respondent's property can be submitted with this report for consideration in determination of value.

6. **BL- 1** should be completed very carefully. It is necessary for you to furnish the Comptroller of the Treasury information pertaining to the company's organization, legal status, and certain water transportation statistics.

7. **BL- 2** requires a listing of all **BOATS owned, leased, or chartered** by your company.

8. **BL- 3** requires a listing of all **BARGES owned, leased, or chartered** by your company.

9. **BL- 4** requires a list of all real and personal property, other than line equipment, in **Tennessee**. Give the counties and cities where property is located; also give the **Gross** or **Undepreciated Cost** and your estimated cash value of the property.

10. **BL- 5** requires a list of points of entry into Tennessee, and either points of exit from Tennessee or point in Tennessee where operations terminate for each river. List the total tons hauled and total trips made for each river. Provide the names of all ports served by your company in Tennessee. Additionally, provide the county name in which the port is located.

11. **BL- 6** requires a listing of all purchases and sales of Tennessee real property occurring during the year 2017.

GENERAL INSTRUCTION SHEET
(continued)

12. **BL- 7** requires a listing of all properties receiving tax incentives such as Pilot Agreements (PILOT) or property leased from an Industrial Development Board (IDB). Report each separate agreement subject to these incentives by populating each column with the pertinent data.

13. **BL- 8** requires a listing of all real property under construction. This listing will include all real property currently under construction or construction expected to be completed by September 1 of this year. Be sure to include the county and city where located, map reference and property owner, description of improvement, and the construction cost.

14. **IT IS IMPERATIVE THAT THE REPORT BE SIGNED**. **IF NOT, THE REPORT WILL BE RETURNED**.

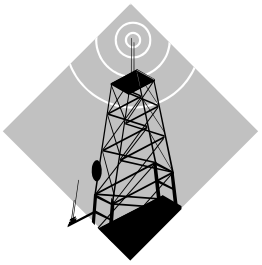
15. **Any additional information, schedules, etc., provided by your company must be submitted on LETTER SIZE PAPER (8.5" x 11")**.

*****SPECIAL INFORMATION REQUEST*****

16. In an effort to assure property accountability compliance, please provide the Office of State Assessed Properties with documentation supporting entries on Page BL-1 of the Ad Valorem Tax Report for the following: **System Ton Miles, Tennessee Ton Miles, System Miles Traveled (BOATS ONLY), Tennessee Miles Traveled (BOATS ONLY), System Route Miles, and Tennessee Route Miles** as they apply to your company. In other words, show how the numbers are derived.

*****For questions concerning Barge Lines contact Lurita Clay at 615-741-0148*****

STATE OF TENNESSEE
2018
AD VALOREM TAX REPORT



COMPANY NAME _____

STREET _____ CITY _____ STATE _____ ZIP CODE _____
(PRINCIPLE OFFICE INFORMATION)

STREET _____ CITY _____ STATE _____ ZIP CODE _____
(PRINCIPLE OFFICE INFORMATION IN TENNESSEE)

PHONE NUMBER ( ) _____ FAX NUMBER ( ) _____

COMPANY WEB SITE _____

Visit our website at:
www.comptroller.tn.gov/sap

MAIL REPORT TO:

COMPTROLLER OF THE TREASURY
OFFICE OF STATE ASSESSED PROPERTIES
Cordell Hull Building
425 Fifth Avenue North
Nashville, TN 37243-3400
(615) 741-0140 FAX (615) 741-0142

****This report must be filed with this office by April 1, 2018****

1. Company Name _____

2. Principal Office Location _____
Number & Street

_____ City _____ State _____ Zip

3. Is Company ____ **INDIVIDUAL?** ____ **PARTNERSHIP?** ____ **CORPORATION?** ____ **OTHER?**

4. If a **CORPORATION** or **OTHER** similar enterprise, supply the following information:

Under laws of what state organized _____ Date organized _____

List names and addresses of:

PRESIDENT: _____ Name _____ Number & Street _____ City _____ State _____ Zip

SECRETARY: _____ Name _____ Number & Street _____ City _____ State _____ Zip

TREASURER: _____ Name _____ Number & Street _____ City _____ State _____ Zip

5. General manager's name & address: _____
Name

_____ Number & Street _____ City _____ State _____ Zip

WATER TRANSPORTATION STATISTICS

1. (A) System Ton Miles for calendar year 2017 _____

*(B) Tennessee Ton Miles for calendar year 2017 _____

2. (A) System Miles Traveled (BOATS ONLY) for calendar year 2017 _____

*(B) Tennessee Miles Traveled (BOATS ONLY) for calendar year 2017 _____

3. (A) System Route Miles for calendar year 2017 _____

*(B) Tennessee Route Miles for calendar year 2017 _____

4. (A) Percentage of bulk commodities to total commodities for calendar year 2017 _____

(B) Percentage of countable commodities to total commodities for calendar year 2017 _____

*Use ½ of the miles on the Mississippi River between mile post 883 and mile post 715.

5. Special questions regarding this report should be directed to:

NAME: _____

TITLE: _____

ADDRESS: _____
Number & Street

_____ City _____ State _____ Zip

PHONE NUMBER: ( ) _____

FAX NUMBER: ( )

E-MAIL ADDRESS _____

LINE EQUIPMENT SCHEDULE – BOATS
As of December 31, 2017

20 Year Life with a 10% Residual Value
This equates to 4.5% per year. (Straight Line Depreciation)

Note: List below all boats operated – OWNED. LEASED, OR CHARTERED

Boat Number, Name or Any Distinguishing Marks	Type Of Boat	Year Acquired	Date Refurbished	Acquisition Cost + Improvements		Estimated Cash Value On 1/1/2018
				$	$	$
TOTAL				$	$	$

LINE EQUIPMENT SCHEDULE – BARGES
As of December 31, 2017

25 Year Life with a 10% Residual Value
This equates to 3.6% per year. (Straight Line Depreciation)

Note: List below all barges operated – OWNED, LEASED, OR CHARTERED

Barge Number, Name or Any Distinguishing Marks	Type Of Barge	Year Acquired	Date Refurbished	Acquisition Cost + Improvements		Estimated Cash Value On 1/1/2018
				$	$	$
TOTAL				$	$	$

REAL & PERSONAL PROPERTY (OTHER THAN LINE EQUIPMENT) – LOCATED IN TENNESSEE

List all real and personal property, other than line equipment, located in TENNESSEE. (Include tools, furniture, fixtures, materials, supplies, harbor equipment, land, buildings, etc.) For land and buildings, it will be necessary to give a legal description of the property. Personal property listings should reflect all property owned, leased, or used by the company.

Description Of Property	County Location	City Location	*Cost	Estimated Cash Value 1/1/2018
			$	$
TOTAL			$	$

List any real property in company's name that is currently being assessed by the State of Tennessee and/or any Tennessee Assessor of Property's Office

TOTAL			$	$

***GROSS COST BEFORE DEPRECIATION**

ROUTE OR ROUTES OPERATED IN TENNESSEE DURING 2017

River	Mile Marker *From	Mile Marker *To	Percent of Operation On each River	Total Tons Hauled	Total Trips Made
Mississippi					
Tennessee (West)					
Tennessee (East)					
Cumberland					
Other					

Name of Port	County of Port

***Note:** List point of entry into Tennessee and either point of exit from Tennessee or point in Tennessee where operations terminate.

PURCHASES AND SALES OF TENNESSEE PROPERTY

List all purchases and sales of Tennessee real property (including Telecommunications Towers) that occurred during the year 2017. Give all applicable information for each transaction separately. (You may copy pages as needed) Please **attach a copy of the warranty deed or sales contract.**

PURCHASES

Date of Purchase: _____

County/City: _____

Assessor's Tax Map & Parcel Number: _____

Purchase Price: _____

Physical Address: _____
Number & Street

_____ _____ _____
City State Zip

Description of Property: _____

Grantor (seller): _____

Type of Improvement: _____

SALES

Date of Sale: _____

County/City: _____

Assessor's Tax Map & Parcel Number: _____

Sale Price: _____

Physical Address: _____
Number & Street

_____ _____ _____
City State Zip

Description of Property: _____

Grantee (buyer): _____

Type of Improvement: _____

INDUSTRIAL DEVELOPMEMT BOARD

Please report on this form any Industrial Development Board (IDB) or similar tax abatements information for personal and real property leased by your company. Please include scanned or paper copies of any similar agreements with city or counties for the referenced properties.

Owner Name	Lessee Name	Property Address	County Name	City Name	Estimated Value	Lease Date	Lease Terms

REAL PROPERTY UNDER CONSTRUCTION

Tennessee Code Annotated 67-5-503 provides that, "If after January 1 and before September 1 of any year, an improvement or new building is completed and ready for use or occupancy…the assessor of property shall make or correct the assessment of such property, on the basis of the value of the improvement at the time of its completion…"

List all real properties under construction or properties that **will be** completed by September 1, 2018.

County and City	Property Owner and Map Reference	Description of Improvement	Construction Cost
			$

OUT OF BUSINESS

IF COMPANY HAS GONE OUT OF BUSINESS
THIS FORM MUST BE PROPERLY FILLED OUT, SIGNED, NOTARIZED AND RETURNED TO:
COMPTROLLER OF THE TREASURY
OFFICE OF STATE ASSESSED PROPERTIES
CORDELL HULL BUILDING
425 FIFTH AVENUE NORTH
NASHVILLE, TN 37243-3400

I, _____, on this _____ day of _____, 20___declare that, to the best of my knowledge and belief, the information herein is true, correct, and complete.

- **Company Name** _____
- **Date operation ceased business** _____
- **Date of insurance cancellation** _____
  (Attach copy of insurance cancellation)
- **Date of cancellation (US DOT Number)** _____
- **Date of cancellation (FMCSA)** _____
  (You can log onto their website using their Pin# and cancel online or call (615)781-5781)
- **Date of cancellation (MC Number)** _____
  (If FMSCA is not notified by the insurance company when the insurance is terminated, the company will still appear as active in SAFER. Please ensure Motor Carrier Authority cancellation, *or your company **will still** be assessed by the Office of State Assessed Properties)*
- **How and when were assets disposed** _____
  (If sold, name and address of buyer) _____
  _____
  _____

NOTARY ACKNOWLEDGEMENT

STATE OF _____
COUNTY OF _____

_____
COMPANY OFFICIAL SIGNATURE

_____
DATE

Sworn to and subscribed before me on this _____day of _____, 20____

_____
NOTARY

NOTARY SEAL

_____
COMMISSION EXPIRES

DATE: _____

I, _____, being the OWNER, PRESIDENT, SECRETARY, AND/OR PARTNER OF _____, do hereby swear and affirm that the foregoing Ad Valorem Tax Report for the year two thousand eighteen has been prepared from <u>only</u> the original books, papers, and records of said respondent under my direction in accordance with Tennessee Code Annotated, §67-5-1316, and is true and correct to the best of my knowledge and belief.

_____
NAME

_____
OFFICIAL CAPACITY