GENERAL INSTRUCTION SHEET

- 1. This report must be completed in proper form (typed or legibly printed) and must be <u>filed with the Comptroller of the Treasury on or before April 1, 2024</u>. <u>A copy should be retained in your files for future reference</u>.
- 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 2023.

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: <u>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.</u>

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





STATE OF TENNESSEE **2024**



AD VALOREM TAX REPORT



COMPANY NAME					
STREET (PRINCIPAL OF	FICE INFORMATION)	_ CITY		_ STATE	ZIP CODE
STREET (PRINCIPAL OF	FICE INFORMATION IN TENN	CITY ESSEE)		_ STATE	ZIP CODE
PHONE NUMBER	_()		FAX NUMBER	()	
	COMPANY WEB SITE				
	EMAIL ADDRESS				

www.comptroller.tn.gov/sap

MAIL REPORT TO:

COMPTROLLER OF THE TREASURY OFFICE OF STATE ASSESSED PROPERTIES

Cordell Hull Building 425 Rep. John Lewis Way N. Nashville, TN 37243-3400 (615) 741-0140 FAX (615) 741-0142

1.	Company	Name					
2.	Principal (Office Locatio	n	Number & 5	Street		
				Number &	Sueet		
				City	State		Zip
3.	Is Compa	ny I	NDIVIDUAL?	PARTNERSHIP?	CORPORATION?	01	THER?
4.	If a CORP	ORATION or	OTHER similar er	nterprise, supply the following	g information:		
	Under law	s of what sta	te organized		Date organized		
	List names	s and address	ses of:				
	PRESIDE	NT:	Name	Number & Street	City	State	Zip
	SECRETA	ARY:		N. J. A. S.			
	TREASUR	RER.	Name	Number & Street	City	State	Zip
	INLAGOI		Name	Number & Street	City	State	Zip
5.	General m	nanager's nar	ne & address:				
					Name		
				Number & Street	City Sta	ate	Zip
			WATER	TRANSPORTATION STATI	<u>STICS</u>		
1.	(A) Sys	tem Ton Mile	s for calendar yea	r 2023			
	*(B) Ten	nessee Ton I	Miles for calendar	year 2023			
2.	(A) Sys	tem Miles Tra	aveled (BOATS Of	NLY) for calendar year 2023			
	*(B) Ten	nessee Miles	Traveled (BOATS	S ONLY) for calendar year 20)23		
3.	(A) Sys	tem Route M	iles for calendar ye	ear 2023			
	*(B) Ten	nessee Rout	e Miles for calenda	ar year 2023			
4.	(A) Per 202		ılk commodities to	total commodities for calendary	ar year		
		centage of co endar year 20		ies to total commodities for			
				oi River between mile post 88	33 and mile post 715.		
5.	Special qu NAME:	estions regar	ding this report sh	ould be directed to:			
	TITLE:						
ADDRESS: Number & Street							
	DHONE N	II IMRED:	City		State		Zip
			()				
			(/				
	PHONE N FAX NUM E-MAIL A	IUMBER: BER:	City				Zip

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<u>LINE EQUIPMENT SCHEDULE – BOATS</u> <u>As of December 31, 2023</u>

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

Note: List below all boats operated – <u>OWNED. LEASED, OR CHARTERED</u>

Boat Number, Name or Any Distinguishing Marks	Type Of Boat	Year Acquired	Date Refurbished	Acquisi Impro	tion Cost + vements	Estimated Cash Value On 1/1/2024
				\$	\$	\$
_						
						<u> </u>
						<u> </u>
						<u> </u>
OTAL				\$	\$	\$

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<u>LINE EQUIPMENT SCHEDULE - BARGES</u> <u>As of December 31, 2023</u>

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

Note: List below all barges operated – <u>OWNED, LEASED, OR CHARTERED</u>

Barge Number, Name or Any Distinguishing Marks	Type Of Barge	Year Acquired	Date Refurbished	Acquisit Impro	ion Cost + vements	Estimated Cash Value On 1/1/2024
				\$	\$	\$
		-				
					-	
TOTAL				\$	\$	\$

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

List all real and personal property, other than line equipment, located <u>in TENNESSEE</u>. (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 1/1/2024
			\$	\$
				_
				_
				_
				_
TOTAL			\$	\$
List any real property in com and/or any Tennessee Asses		ently being assessed	by the State of To	ennessee
				-
TOTAL			\$	\$

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ROUTE OR ROUTES OPERATED IN TENNESSEE DURING 2023

River	Mile Marker *From	Mile Marker *To	Percent of Operation On each River	Total Tons Hauled	Total Trips Made
Mississippi				114414	
			<u> </u>		
Tennessee (West)			_		
Tennessee (East)			_		
Cumberland					
Other					
	Name of Port		County o	f Port	
	-				

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

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CT-0397

PURCHASES AND SALES OF TENNESSEE PROPERTY

List all purchases and sales of Tennessee real property (including Telecommunications Towers) that occurred during the year 2023. 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.

	<u>PURCHASES</u>		
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:			
		<u>SALES</u>	
Date of Sale:			
County/City:			
Assessor's Tax Map & Parcel Number:			
Sale Price:			
Physical Address:			
riiysicai Address.		Number & Street	
	City	State	Zip
Description of Property:			
Grantee (buyer):			
Type of Improvement:			

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CT-0397

INDUSTRIAL DEVELOPMENT 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

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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, 2024.

County and City	Property Owner and Map Reference	Description of Improvement	Construction Cost
			\$
			_
			_
			_
			OT 000

OUT OF **B**USINESS

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

Nashvili	LE, TN 37243-3400	
I,, on this		elare that, to the best of my
knowledge and belief, the information herein is tru	e, 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 whe insurance is terminated, the company will still appear as a in SAFER. Please ensure Motor Carrier Authority cancell or your company will still be assessed by the Office of Statassessed Properties) 	ctive ation,	
 How and when were assets disposed 		
(If sold, name and address of buyer)		
NOTARY ACE STATE OF	KNOWLEDGEME	rendermen men men men men men men men men men
COUNTY OF		
COMPANY OFFICIAL SIGNATURE		
DATE		
Sworn to and subscribed before me on this	day of	, 20
	NOTARY	
NOTARY SEAL	COMMISSION EXPIRES	<u></u>

DATE:	
l,	, being the OWNER, PRESIDENT,
SECRETARY, AND/OR PARTNER OF	, do hereby
swear and affirm that the foregoing Ad Valore	em Tax Report for the year two thousand twenty-
four has been prepared from <u>only</u> the origina	ll books, papers, and records of said respondent
under my direction in accordance with Tenne	ssee Code Annotated, §67-5-1316, and is true
and correct to the best of my knowledge and	belief.
	NAME
	OFFICIAL CAPACITY