Name _____ **Account** _____ **County** _____ **Year** _____

SCHEDULE I-1

BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

PANEL NUMBER	DOT PERMIT NUMBER	LOCATION	CITY/DISTRICT/NONE	BUILD DATE	CLASS AND TYPE	HAGL FEET	DISPLAY FACE SQ FT	ILLUMINATED? (Y or N)	ORIGINAL ELECTRONIC/DIGITAL BILLBOARD EQUIPMENT COST	COUNTY IDENTIFICATION NUMBER

Billboards and Outdoor Advertising Structures
Instructional Page

Follow these instructions when filing information related to Schedule I – 1:

1. Complete the top section of the Schedule I-1 form by providing your company name, the county account number, the name of the county where the asset is located and the year of listing. See area "1" on diagram below.

2. Provide your company's billboard panel identification number. See area "2" on diagram below.

3. Fill in the NC Department of Transportation Permit Number assigned to this specific billboard if applicable. See area "3" on diagram below. Refer to DOT form OA-1, "Application for Outdoor Advertising Permit" for permit number. Write "N/A" in column if DOT permitting is not required.

4. Give a brief description of the sign location by using street names and mileage distances from nearby intersections. See area "4" in diagram below.

5. Indicate what jurisdiction the billboard sign is located in. Record city name, fire or special district name, or "none" if the billboard sign is in the county jurisdiction only. See area "5" in diagram below.

6. Provide the year the billboard sign was originally constructed and completed. See area "6" in diagram below.

7. From the NC Department of Revenue's "Billboard Structures Valuation Guide", show the Class and Type of Billboard construction indicated in the description pages. See area "7" in diagram below.

8. Indicate the HAGL in feet (HAGL is the distance from the ground level to the bottom edge of the billboard face). HAGL is the acronym for "Heigh Above Ground Level". See area "8" in diagram below.

9. Calculate the total square footage of the display panel face and record the data. See area "9" in diagram below.

10. Indicate whether the billboard sign is illuminated (lighted) or not. Record a "Y" for Yes or an "N" for No. See area "10" in diagram below.

11. Provide all costs related to the construction of the LED billboard face. Include the cost of any partial LED sign face superimposed over a typical billboard display. Also, list all costs related to the construction of any Tri-Vision or Tri-fold billboard face. If the guide is followed, the county appraiser will value these sign faces on an I-8 depreciation schedule. Then the county appraiser will use the additional information in columns "1" through "10" to appraise the billboard structure itself minus the billboard face. The calculated value of the face will be added to the calculated value of the structure for a total valuation for digital and tri-fold billboard signs. See area "11" in diagram below to list the cost of the LED/Tri-fold sign face.

12. The last column is reserved for county use to assign a county identification number for internal tracking purposes. See area "12" in diagram below.

The "Billboard Structures Valuation Guide" can be viewed by going to: www.dor.state.nc.us
Click on "Information for Businesses"
Click on the words, "Property Tax" under the heading, "Tax Information".
Click on the word, "Publications" under the heading "Property Tax Division".
Scroll down the page to "Billboard Structures Valuation Guide" under the heading, "Valuation and Rates".

A printable blank copy of the "Billboard Listing Form" (Schedule I-1) may be retrieved by clicking on the word, "Forms" under the heading, "Property Tax Division". Scroll down to the bottom of this page and click on the words, "Listing Forms" under the heading "Other Forms".

Note: Report any "Construction In Progress" expenditures on Page 1 under the Group 2 section.

1

Name _____ **Account** _____ **County** _____ **Year** _____

SCHEDULE I-1

BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

2 PANEL NUMBER	3 DOT PERMIT NUMBER	4 LOCATION	5 CITY/DISTRICT/NONE	6 BUILD DATE	7 CLASS AND TYPE	8 HAGL FEET	9 DISPLAY FACE SQ FT	10 ILLUMINATED? (Y or N)	11 ORIGINAL ELECTRONIC/DIGITAL BILLBOARD EQUIPMENT COST	12 COUNTY IDENTIFICATION NUMBER