



Etowah County

Becky Nordgren, Revenue Commissioner
800 Forrest Ave. Gadsden, AL 35901
256-549-8112

Tax Year
2025

Business Personal Property Return

File this tax return between October 1 and December 31 with the Etowah County tax office.

Title 40, Chapter 7, Code of Alabama 1975, requires that, each year every person report to the county taxing official, a complete list of all tangible personal property owned by the taxpayer on October 1 of the tax year.

Instructions for completing this form can be found at www.revenue.alabama.gov/forms - search ADV-40

Single Proprietor Partnership Alabama Corporation Out of State Corporation LLP LLC

Owner's Name: _____

Mailing Address: _____

Owner's Phone: _____

Owner's Email: _____

Doing Business As: _____
(for business property)

Physical Address: _____
(where property is located)

Landowner's Name: _____
(for business property)

Business Type: _____
(if applicable)

Date Established: _____

Is this a new business? Yes No

Did you close your business or sell your property prior to October 1 of the current year? Yes, Date: _____ No

If sold, provide the name and address of new owner: _____

Optional: If there is information regarding the personal property listed on this form (such as exemption status, or other communication that the appraiser may use in assessing this property) please note it here:

**** Please attach a listing (disposal list) of property that is no longer owned by the business. The disposal list should include asset description, original cost, acquisition date, and disposal date. Additionally, documentation related to the sale or closure of a business can be attached to this return.**

Person to contact if additional information is required:

Name: _____

Email Address: _____ Daytime Phone No.: _____

NOTICE: All Business Personal Property Returns are subject to audit and appropriate penalties as found in Title 40, Chapter 7, Code of Alabama 1975.

I hereby affirm that, to the best of my knowledge and belief, this listing, including any accompanying statements, schedules, and other information, is true and complete. All forms not completely filled out and signed will be returned.

Date _____ Signed _____

Title _____

State law requires that this form be signed by the taxpayer or official agent.

**PART C
Aircraft**

(Airplanes, Airships, and Hot Air Balloons)

Pursuant to §32-11-2, Code of Ala. 1975, all airplanes, airships, and other aircrafts will be valued and assessed by the Department of Revenue, effective October 1, 2022. Any aircraft should be reported on the form ADV-ACR45, available on the department website at: revenue.alabama.gov/forms.

**PART D
Construction in Progress**

Do you have construction in progress or holding account? Yes No **If Yes, complete Part D.**

ITEM	COST AS OF OCTOBER 1	ANTICIPATED TOTAL COST	ANTICIPATED IN SERVICE DATE - MM/DD/YY

**PART E
Leased or Rented Personal Property**

Do you lease or rent any items of personal property from someone such as machinery, equipment, computers, furniture, fixtures, aircraft, or motor vehicles? Yes No **If Yes, complete Part E.** If additional space is needed, a separate list may be attached.

NAME OF LESSOR	ADDRESS OF LESSOR	TYPE OF EQUIPMENT	QTY.	DATE OF LEASE MM/DD/YY	TERM OF LEASE	ANNUAL RENT

**PART F
Other Personal Property Located on Your Premises**

Do you have personal property in your possession or located on your premises that is owned by someone else, excluding any leased or rented equipment listed in Part E? Yes No **If Yes, complete Part F.** If additional space is needed, a separate list may be attached.

NAME OF OWNER	ADDRESS	AREA OCCUPIED (SF)	TYPE OF PROPERTY