

Sebastian County Assessor Office Information Sheet

⑩ According to Arkansas Statute 26-3-201, all property, whether real or personal, in this state -shall be subject to taxation. Such property shall be entered on the list of taxable property for that purpose.

⑩ The fixed asset list must be listed by type of asset, year of purchase and purchase price. For items that have been disposed of please show the same information with the disposal date of the asset.

⑩ **Manufacturers: Please specify special equipment for equipment used in the manufacturing of your product (ex. Computer equipment).**

⑩ Assess hardware only. **Software is not assessed.**

⑩ If your business has leasehold improvements, please specify.

⑩ For **car dealers**, please furnish the number of vehicles sold last year and the average selling price. This is to determine the amount of inventory for your business.

⑩ Please provide **vehicle identification numbers** for all vehicles, trailers, etc. Please provide one accurate list of vehicles to be assessed.

⑩ If you have vehicle tags due January - May 31, we will issue a partial assessment without your completed business commercial assessment. **However, after May 31, your completed commercial assessment must be on file in order to receive proof of assessment of vehicles.**

⑩ If there has been a name change for your business, please indicate this on the business form. If this is **not a new business**, please use PPAN number from previous assessment.

⑩ **Please keep a copy of the completed form to assist you in filling out your form for next year. This form must be completed and returned to the following address no later than May 31st of the current year.**

⑩ Our office is using the state depreciation schedule that is provided by the Assessment Coordination Division.

⑩ After August 1, we will not be able to change business assessment errors that have been turned in to us.

Becky Yandell
Sebastian County Tax Assessor

Fort Smith Office:
35 So. 6th, Room 105
Fort Smith, AR 72901-2490
Phone: 479-783-8948
Fax: 479-784-1522

Greenwood Office:
PO Box 357
Greenwood, AR 72936-0357
Phone: 479-996-6591
Fax: 479-996-0751