

LAT-5 INSTRUCTIONS

ST. MARTIN PARISH ASSESSOR'S OFFICE

<p>CONFIDENTIAL: RS 47:2327. Forms filed by a taxpayer shall be used by the assessor, the governing authority, and Louisiana Tax Commission solely for the purpose of administering this statute.</p>	<p>Legal Citation & Instructions: This report shall be filed with the assessor of the parish indicated by April 1st or within forty-five days after receipt, whichever is later, in accordance with RS 47:2324.</p>
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FILL IN THE FOLLOWING SPACES WITH INFORMATION REGARDING YOUR BUSINESS:

Name/Address: List the correct name of the business and the mailing address of the business.

Type of Business: Primary type of work performed by your business.

Property Physical Address: Physical address where business is located.

Owner/Contact Person: Person the Assessor should contact if there is a question.

Contact's Phone: Phone number of contact person

Email Address: Email address of contact person

LAT 5	PERSONAL PROPERTY REPORT	YEAR				
RETURN TO: R. TODD DUGAS, CLA ST. MARTIN PARISH ASSESSOR 415 ST. MARTIN STREET ST. MARTINVILLE, LA 70582	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; text-align: center;">WARD</td> <td style="width: 70%; text-align: center;">ASSESSMENT NO.</td> </tr> <tr> <td colspan="2" style="padding: 5px;">NAME/ADDRESS (Indicate any Changes)</td> </tr> </table>	WARD	ASSESSMENT NO.	NAME/ADDRESS (Indicate any Changes)		
WARD	ASSESSMENT NO.					
NAME/ADDRESS (Indicate any Changes)						
NAME OF BUSINESS <i>St. Martin General Store</i>	<i>St. Martin General Store</i>					
TYPE OF BUSINESS <i>General Store</i>	<i>111 ABC Street</i>					
LOCATION (if different from mailing address)	<i>St. Martinville, LA 70582</i>					
OWNER/PERSON TO CONTACT <i>Jane Doe</i>						
PHONE <i>(337) 111-1111</i>						

IMPORTANT!	<ul style="list-style-type: none"> AN ITEMIZED DEPRECIATION SCHEDULE, LISTING ASSETS (INCLUDING FULLY DEPRECIATED ITEMS AND/OR EXPENSED ITEMS) SHALL ACCOMPANY THIS REPORT. FIRMS HAVING 10 YEAR EXEMPTION SHALL COMPLETE FORM LAT 5A AND ATTACH TO THIS FORM. BANKS ONLY: ATTACH TO THIS REPORT A LIST OF SHAREHOLDERS AND A COPY OF YOUR CONSOLIDATED REPORT OF CONDITION AND CONSOLIDATED REPORT OF INCOME AS FURNISHED TO THE OFFICE OF FINANCIAL INSTITUTIONS OR TO THE COMPTROLLER OF CURRENCY AS OF DEC. 31.
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SHADED AREAS FOR ASSESSOR'S USE ONLY --- USE ATTACHMENTS IF NECESSARY

SECTION 1: INVENTORIES AND MERCHANDISE

Select the reporting method used:

SECTION 1.	INVENTORIES/MERCHANDISE
Method of Reporting: (Check One) <input type="checkbox"/> LIFO <input type="checkbox"/> FIFO <input type="checkbox"/> COST <input type="checkbox"/> RETAIL <input type="checkbox"/> OTHER (Explain)	

SECTION 1: INVENTORIES AND MERCHANDISE (CONT.)

In each column, list the inventory on hand during the previous year. List these costs for each month, if available. Quarterly reports are also acceptable if monthly totals are unavailable.

	MERCHANDISE	RAW MATERIALS	WORK IN PROGRESS	FINISHED GOODS	SUPPLIES	TOTAL
JANUARY						
FEBRUARY						
MARCH	10,000	2,500			500	13,000
APRIL						
MAY						
JUNE	12,000	2,500			500	15,000
JULY						
AUGUST						
SEPTEMBER	15,000	2,500			500	18,000
OCTOBER						
NOVEMBER						
DECEMBER	11,000	2,500			500	14,000
ASSESSED VALUE		GRAND TOTAL			60,000	
		AVERAGE			15,000	

Add the values for each category for each month and put the total of these values in the Total column. Add your monthly totals that are in the "Total" column to find your grand total, and put this grand total figure in the box next to "Grand Total".

IMPORTANT: DETERMINE YOUR AVERAGE BY DIVIDING THE GRAND TOTAL BY THE TOTAL NUMBER OF MONTHS REPORTING. EXAMPLE: IF YOU ARE REPORTING 4 MONTHS OF INVENTORY, DIVIDE THE GRAND TOTAL BY 4.

SECTION 2: FURNITURE AND FIXTURES

Furniture and Fixtures category typically includes desks, chairs, shelving or similar items.

In the "Year of Acquisition" column, put the year assets were purchased. Include all assets.

In the "Acquisition Cost" column, put the total amount you paid, including shipping and installation costs.

YEAR OF ACQUISITION	ACQUISITION COST	EFF. AGE	TAB. NO.	COST MULT.	FAIR MARKET VALUE		YEAR OF ACQUISITION	ACQUISITION COST	EFF. AGE	TAB. NO.	COST MULT.	FAIR MARKET VALUE
2005	15,000											
2010	7,500											
2015	6,000						15 YEARS OR OVER					
2018	10,000						TOTAL FAIR MARKET VALUE					
							ASSESSED VALUE					

SECTION 3: MACHINERY AND EQUIPMENT

The Machinery and Equipment category includes computers, process equipment, tools, point of sale equipment, etc.

Complete in a similar manner as Section 2.

SECTION 3. (GROUP BY YEAR OF ACQUISITION) MACHINERY AND EQUIPMENT (INCLUDING FULLY DEPRECIATED ASSETS) (EXCLUDE LICENSED MOTOR VEHICLES)												
YEAR OF ACQUISITION	ACQUISITION COST	EFF. AGE	TAB. NO.	COST MULT.	FAIR MARKET VALUE		YEAR OF ACQUISITION	ACQUISITION COST	EFF. AGE	TAB. NO.	COST MULT.	FAIR MARKET VALUE
2008	125,000											
2012	75,125											
2018	78,000						25 YEARS OR OVER					
2019	45,000						TOTAL FAIR MARKET VALUE					
							ASSESSED VALUE					

SECTION 4: LEASEHOLD IMPROVEMENTS AND MISCELLANEOUS PROPERTY

Leasehold Improvements: Please describe the improvement (any improvement made to a building that is being leased or rented by the business owner such as painting, electrical, or any other renovation).

Miscellaneous Property: includes items such as signs and portable buildings.

Complete in a similar manner as Sections 2 and 3.

SECTION 4. LEASEHOLD IMPROVEMENTS / MISC. PROPERTY						
ITEM	YEAR OF ACQUISITION	ACQUISITION COST	EFF. AGE	TABLE	COST MULT.	FAIR MARKET VALUE
<i>Security System</i>	2008	\$5,100				
			TOTAL FAIR MARKET VALUE			
			ASSESSED VALUE			

SECTION 5: CONSIGNED GOODS, LEASED, LOANED, OR RENTED EQUIPMENT, FURNITURE, ETC.

If applicable, attach a list showing name, address, type and age of property, and monthly rental.

<p>SECTION 5.</p> <p>CONSIGNED GOODS, LEASED, LOANED, OR RENTED EQUIPMENT, FURNITURE, ETC. ATTACH LIST SHOWING NAME, ADDRESS, TYPE AND AGE OF PROPERTY, MONTHLY RENTAL</p>

SIGNATURE AND VERIFICATION

The LAT 5 form must be signed by the taxpayer and the preparer and returned to the St. Martin Parish Assessor's Office no later than April 1, or within 45 days after receipt, whichever is later. Failure to complete this form will result in an estimated assessment.

SIGNATURE AND VERIFICATION

"I declare under the penalties for filing false reports (R.S. 14:125; up to 500.00 fine or imprisonment for one year or both, plus additional penalties defined in Act 2330B of the 1989 Regular Session) that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return." "This return must be signed by the taxpayer, authorized officer or partner and by the preparer before a Notary Public."

SIGNATURE OF TAXPAYER _____ DATE _____

SIGNATURE OF PREPARER _____ DATE _____

Sworn to and subscribed before me this _____ day of _____ 20 _____

Sworn to and subscribed before me this _____ day of _____ 20 _____

NOTARY PUBLIC _____

NOTARY PUBLIC _____