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. If there are multiple panels/faces on one structure, indicate all the panel numbers that are associated with that one structure. See area "2" on diagram below.

3. Fill in the NC Department of Transportation Permit Number assigned to this specific billboard if applicable. 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. See area "3" on diagram below.

4. Give a brief description of the sign location by using street names and mileage distances from nearby intersections. Please record the county parcel identification number (PIN) for this site if available. 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. For situations where a digital face is added to an established billboard structure, populate the cell with the original year of construction first, and then show the year the digital face was added. 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 "Height Above Ground Level". See area "8" in diagram below.

9. Calculate the total square footage of the display panel face and record the data. For structures with more than one (1) panel face, populate the cell with the square footage amount of the largest panel face on the structure. Do not add all the panel face square footages together. Just show the square footage amount of the largest panel face on the structure. See area "9" in diagram below.

10. Indicate whether the billboard faces are stacked one on top of the other in a vertical configuration. Record a "Y" for Yes or an "N" for No. See area "10" in diagram below.

11. Indicate whether the billboard faces are side by side in a horizontal configuration. Record a "Y" for Yes or an "N" for No. See area "11" in diagram below.

12. Indicate whether the billboard sign is illuminated (lighted) or not. Record a "Y" for Yes or an "N" for No. See area "12" in diagram below.

13. Provide all costs related to the construction of the Digital billboard face. Include the cost of any partial Digital 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 "2" through "12" 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-vision/tri-fold billboard signs. Area "13" on the diagram below is the place for listing the cost of the face of the Digital and Tri-Vision/Tri-Fold signs.

14. The last column is reserved for county use to assign a county identification number for internal tracking purposes. See area "14" in diagram below.

The "Billboard Structures Valuation Guide" can be viewed by going to: www.ncdor.gov/reports-and-statistics/billboard-structures-valuation-guide.

You may also obtain a printable blank copy of the "Billboard Listing Form" (Schedule I-1) using the link above.

Note: Report any "Construction In Progress" expenditures on Page 1 under the Group 2 section of the annual business personal property listing form.

Business Name (1)_____Account_____County_____Year_____

SCHEDULE I-1 BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

(2) Panel Numbers	(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) Stacked Display? (Y or N)	(11) Side-By-Side Display? (Y or N)	(12) Illuminated? (Y or N)	(13) Original Display Face Equipment Cost for Electronic/Digital or Tri-Vision	(14) County Identification Number