Form AV-10
(Rev. 10-09)

APPLICATION for TAX YEAR _____

Property Tax Exemption or Exclusion

COUNTY: _____ **MUNICIPALITY:** _____

Before applying, please read the statute at the end of this application, and the specific exemption/exclusion statute online at www.ncleg.net.

Full Name of Owner(s): _____

Mailing Address of Owner: _____

Phone Numbers: Home: (____)_____ Work: (____)_____ Cell: (____)_____

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Property ID #: _____ Address/Location: _____
Property ID #: _____ Address/Location: _____
Property ID #: _____ Address/Location: _____

Non-Deferment Exemptions and Exclusions—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

[ ] G.S. 105-275(17)	Veterans organizations	[ ] G.S. 105-278.6	Home for the aged, sick, or infirm
[ ] G.S. 105-275(18),(19)	Lodges, fraternal & civic purposes	[ ] G.S. 105-278.6	Low- or moderate-income housing
[ ] G.S. 105-275(20)	Goodwill Industries	[ ] G.S. 105-278.6	YMCA, SPCA, VFD, orphanage
[ ] G.S. 105-277.13	Brownfields-Attach brownfields agreement.	[ ] G.S. 105-278.6A	CCRC-Attach Form AV-11.
[ ] G.S. 105-278.3	Religious purposes	[ ] G.S. 105-278.7	Other charitable, educational, etc.
[ ] G.S. 105-278.4	Educational purposes (institutional)	[ ] G.S. 105-278.8	Charitable hospital purposes
[ ] G.S. 105-278.5	Religious educational assemblies	[ ] G.S. 131A-21	Medical Care Commission bonds

[ ] Other: _____

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

[ ] G.S. 105-275(29a)	Historic district property held as a future site of a historic structure
[ ] G.S. 105-277.1D	Residence held for sale by general contractor (Lic #_____) Attach copy of the certificate of occupancy.
[ ] G.S. 105-277.14	Working waterfront property
[ ] G.S. 105-278	Historic property-Attach copy of the local ordinance designating property as historic property or landmark.
[ ] G.S. 105-278.6(e)	Nonprofit property held as a future site of low- or moderate-income housing

Describe the property: _____

_____

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: _____

_____

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): _____ **Title:** _____ **Date:** _____

(All tenants of a tenancy _____ **Title:** _____ **Date:** _____

in common must sign.) _____ **Title:** _____ **Date:** _____

The Tax Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY: [ ] APPROVED [ ] DENIED BY: _____ REASON FOR DENIAL: _____

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North Carolina General Statute for Exemption and Exclusion Applications

G.S. 105-282.1. Applications for property tax exemption or exclusion; annual review of property exempted or excluded from property tax.

(a) Application. – Every owner of property claiming exemption or exclusion from property taxes under the provisions of this Subchapter has the burden of establishing that the property is entitled to it. If the property for which the exemption or exclusion is claimed is appraised by the Department of Revenue, the application shall be filed with the Department. Otherwise, the application shall be filed with the assessor of the county in which the property is situated. An application must contain a complete and accurate statement of the facts that entitle the property to the exemption or exclusion and must indicate the municipality, if any, in which the property is located. Each application filed with the Department of Revenue or an assessor shall be submitted on a form approved by the Department. Application forms shall be made available by the assessor and the Department, as appropriate.

Except as provided below, an owner claiming an exemption or exclusion from property taxes must file an application for the exemption or exclusion annually during the listing period.

(1) No application required. – Owners of the following exempt or excluded property do not need to file an application for the exemption or exclusion to be entitled to receive it:
   a. Property exempt from taxation under G.S. 105-278.1 or G.S. 105-278.2.
   b. Special classes of property excluded from taxation under G.S. 105-275(15), (16), (26), (31), (32a), (33), (34), (37), (40), or (42).
   c. Property classified for taxation at a reduced valuation under G.S. 105-277(g) or G.S. 105-277.9.

(2) Single application required. – An owner of one or more of the following properties eligible for a property tax benefit must file an application for the benefit to receive it. Once the application has been approved, the owner does not need to file an application in subsequent years unless new or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or there is a change in the use of the property or the qualifications or eligibility of the taxpayer necessitating a review of the benefit.
   a. Property exempted from taxation under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
   b. Special classes of property excluded from taxation under G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (31e), (35), (36), (38), (39), or (41) or under G.S. 131A-21.
   c. Special classes of property classified for taxation at a reduced valuation under G.S. 105-277(h), 105-277.1, 105-277.1C, 105-277.10, 105-277.13, 105-278, or 105-277.15.
   d. Property owned by a nonprofit homeowners' association but where the value of the property is included in the appraisals of property owned by members of the association under G.S. 105-277.8.
   e. Repealed by Session Laws 2008-35, s. 1.2, effective for taxes imposed for taxable years beginning on or after July 1, 2008.

(a1) Late Application. – Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed.

(b) Approval and Appeal Process. – The Department of Revenue or the assessor to whom an application for exemption or exclusion is submitted must review the application and either approve or deny the application. Approved applications shall be filed and made available to all taxing units in which the exempted or excluded property is situated. If the Department denies an application for exemption or exclusion, it shall notify the taxpayer, who may appeal the denial to the Property Tax Commission.

If an assessor denies an application for exemption or exclusion, the assessor must notify the owner of the decision and the owner may appeal the decision to the board of equalization and review or the board of county commissioners, as appropriate, and from the county board to the Property Tax Commission. If the notice of denial covers property located within a municipality, the assessor shall send a copy of the notice and a copy of the application to the governing body of the municipality. The municipal governing body shall then advise the owner whether it will adopt the decision of the county board or require the owner to file a separate appeal with the municipal governing body. In the event the owner is required to appeal to the municipal governing body and that body renders an adverse decision, the owner may appeal to the Property Tax Commission. Nothing in this subsection shall prevent the governing body of a municipality from denying an application which has been approved by the assessor or by the county board provided the owner's rights to notice and hearing are not abridged. Applications handled separately by a municipality shall be filed in the office of the person designated by the governing body, or in the absence of such designation, in the office of the chief fiscal officer of the municipality.

(c) Discovery of Property. – When an owner of property that may be eligible for exemption or exclusion neither lists the property nor files an application for exemption or exclusion, the assessor or the Department of Revenue, as appropriate, shall proceed to discover the property. If, upon appeal, the owner demonstrates that the property meets the conditions for exemption or exclusion, the body hearing the appeal may approve the exemption or exclusion. Discovery of the property by the Department or the county shall automatically constitute a discovery by any taxing unit in which the property has a taxable situs.

(d) Roster of Exempted and Excluded Property. – The assessor shall prepare and maintain a roster of all property in the county that is granted tax relief through classification or exemption. On or before November 1 of each year, the assessor must send a report to the Department of Revenue summarizing the information contained in the roster. The report must be in the format required by the Department. The assessor must also send the Department a copy of the roster upon the request of the Department. As to affected real and personal property, the roster shall set forth:

(1) The name of the owner of the property.
(2) A brief description of the property.
(3) A statement of the use to which the property is put.
(4) A statement of the value of the property.
(5) The total value of exempt property in the county and in each municipality therein.

(e) Annual Review of Exempted or Excluded Property. – Pursuant to G.S. 105-296(l), the assessor must annually review at least one-eighth of the parcels in the county exempted or excluded from taxation to verify that the parcels qualify for the exemption or exclusion.