

2016

STATE OF NORTH CAROLINA
COUNTY OF CHATHAM
REAL & PERSONAL PROPERTY LISTING

SCE CODE:

TAX ACCOUNT NO.

FIRE DISTRICT #

LISTING NO.

RETURN TO: CHATHAM COUNTY TAX DEPARTMENT, P.O. BOX 908, PITTSBORO, NC 27312 PHONE (919) 542-8250

Section A: Includes a QR code and a blue banner that reads 'IMPORTANT - Please make sure we have your correct mailing address'.

Section B: PERSONAL DATA. Includes fields for Name 1, Employer, Birth Date, Name 2, Employer, Birth Date, and Email. Includes a note about social security number disclosure.

Section C: Table with columns: Parcel ID#, Acres, Property Description / Location, Assessed Value.

DO NOT MARK SECTIONS C or D UNLESS A CHANGE HAS BEEN MADE

REAL ESTATE INFORMATION

All real estate appeals must be supported by sales or appraisal data prior to January 1, 2009 and submitted to this office by January 31st. Please review your tax data for the parcel number shown above to confirm accuracy in the tax record.

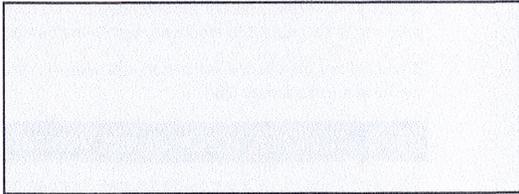
Details available at www.ustaxdata.com/nc/chatham.

CHANGES MADE TO PROPERTY SINCE January of last year:

New home constructed ____ Percent completed on Jan 1 of this year ____ %.

Describe other changes to property: _____

IMPORTANT PLEASE SEE INSTRUCTIONS FOR IMPORTANT INFORMATION.



Section D: List the following personal property items that you owned on January 1 of this year: All unlicensed motor vehicles including campers, trucks, cars and trailers; boat and motor, multi-year tag trailers, jet skis, mobile homes, and aircraft. Please mark through items shown below that you no longer own. If you sold a mobile home, please indicate the new owner's name and address.

Table with 10 rows and 9 columns: ITEM, YEAR, MAKE, MODEL/STYLE, VEHICLE IDENTIFICATION NO., SIZE WIDTH/LENGTH, PURCHASE COST, PURCHASE YEAR, TAX DEPT. USE.

IF ABOVE LISTED ITEM IS A MOBILE HOME, GIVE PHYSICAL ADDRESS & NAME OF LAND OWNER WHERE LOCATED.

TO AVOID LATE LISTING PENALTY PLEASE COMPLETE AND RETURN NO LATER THAN JANUARY 31st.

AFFIRMATION: UNDER PENALTIES PRESCRIBED BY LAW (N.C.G.S. 105-310) I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING IS TRUE AND COMPLETE.

Signature X _____ Owner Agent Date _____

TAX DEPARTMENT USE ONLY table with rows: TOTAL PERSONAL PROPERTY VALUE, LESS AGE OR DISABILITY EXCLUSION, TOTAL PERSONAL PROPERTY TAXABLE VALUE, TOTAL REAL PROPERTY TAXABLE VALUE, and a LATE LIST checkbox.

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F RENTAL RESIDENTIAL PERSONAL PROPERTY USED IN CONNECTION WITH RENTAL REAL ESTATE. DO YOU PROVIDE ANY OF THE FOLLOWING TO THE TENANT: STOVE, REFRIGERATOR, WINDOW AIR CONDITIONERS, WASHER/DRYER, DISHWASHER, OR FURNITURE? YES NO
IF YES, PLEASE CALL OUR OFFICE FOR A BUSINESS PERSONAL PROPERTY LISTING FORM AT 919-545-8475

G **F** NOTE: IF YOU OWN FARM EQUIPMENT YOU MUST LIST IT ON A BUSINESS LISTING FORM.
A
R INDIVIDUALS AND SUBCHAPTER "S" CORPORATIONS ENGAGED IN FARMING MAY BE ENTITLED TO A 100% INCOME
M TAX CREDIT UP TO \$1,000 FOR PROPERTY TAXES PAID ON THEIR FARM MACHINERY AND EQUIPMENT.

H **PRESENT - USE VALUE: PROPERTY ELIGIBILITY** DURING THE REGULAR LISTING PERIOD YOUR REAL PROPERTY MAY QUALIFY FOR USE VALUE DEFERMENT UNDER FORESTLAND, AGRICULTURE, OR HORTICULTURE CLASSIFICATION. YOU MUST MEET MINIMUM ACREAGE, USAGE, AND INCOME REQUIREMENTS TO QUALIFY. PLEASE CALL FOR DETAILS.

IF YOU REQUIRE A FORM FOR ANY OF THE FOLLOWING, PLEASE CALL THE TAX OFFICE AT 919-542-8250 .

I	INCOME PRODUCING FARM EQUIPMENT	DISABLED VETERAN EXCLUSION
		ELDERLY/PERMANENTLY DISABLED EXCLUSION
	BUSINESS PERSONAL PROPERTY	CIRCUIT BREAKER TAX DEFERMENT
		USE VALUE

J North Carolina law provides three types of property tax relief for North Carolina residents.

G. S. 105-277.1—Property Tax Homestead Exclusion For Elderly Or Disabled Persons: North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by a North Carolina resident who is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$29,500. The amount of the appraised value of the residence that may be excluded from taxation is the greater of twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of the residence. Income means all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant.

If you received this exclusion last year, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion last year but the property no longer qualifies for any reason, you must notify the assessor. Failure to notify the assessor that the property no longer qualifies for the exclusion will cause the property to be subject to discovery with penalties and interest pursuant to G.S. 105-312.

If you did not receive the exclusion last year, but are now eligible, you may obtain an application from the county tax department. It must be filed with the county assessor by **June 1** to be timely filed.

G. S. 105-277.1C Disabled Veterans Exclusion: This program excludes the first \$45,000 of the appraised value of a permanent residence owned and occupied by a North Carolina resident, who is a totally and permanently Honorably Discharged Disabled Veteran, or a surviving spouse that has not remarried of a totally and permanently Honorably Discharged Disabled Veteran. To be eligible for this exclusion you must be a permanent resident of Chatham County who is either a totally and permanently Honorably Discharged Disabled Veteran or a surviving spouse that has not remarried of a totally and permanently Honorably Discharged Disable Veteran.

G. S. 105-277.1B—Property Tax Homestead Circuit Breaker Deferment North Carolina defers a portion of the property taxes on the appraised value of a permanent residence owned and occupied by a North Carolina resident who has owned and occupied the property at least five years, who is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed (\$44,250). If the owner's income is (\$29,500) or less, then the portion of property taxes imposed on the residence that exceeds 4% of the owner's income may be deferred. If the owner's income is more than (\$29,500) but less than or equal to (\$44,250), then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred.

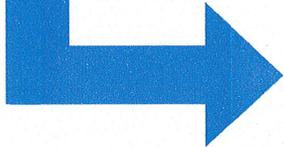
The deferred taxes are a lien on the residence. The most recent three years of deferred taxes preceding a disqualifying event become due with interest upon one of the following disqualifying events: 1) the owner transfers the residence; 2) the owner dies; or 3) the owner ceases to use the property as a permanent residence. Multiple owners of a permanent residence must all qualify and elect the circuit breaker before a deferment of taxes will be allowed.

You must apply for the opportunity to defer property taxes each and every year that you wish to defer taxes. The application may be obtained from the county tax department and it must be filed with the county assessor by **June 1** to be timely filed.

Note: An owner who qualifies for both the property tax homestead exclusion and the property tax homestead circuit breaker may elect only one forms of property tax relief.

For more details on the above benefits or for information on how to apply please visit our website at www.chathamnc.org or call (919) 542-8251.

REMINDER
PRIOR
JANUARY 31



- Mail this completed form to Chatham County Tax Department P.O. Box 908 Pittsboro, N.C. 27312 (or)
- Hand Deliver it to the Tax Office located in the Courthouse Annex at 12 East St. Pittsboro, N.C.
- Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. If no date is shown on the postmark or if the postmark is not affixed by the U.S. Postal Service (for instance your own postage meter), the listing shall be deemed to be filed when received in the office of the Tax Department.
- If you have any questions, please call (919) 542-8250.

INSTRUCTIONS FOR CHATHAM COUNTY PROPERTY TAX LISTING FORM

If you are unsure about how to fill out the form, please call the Tax Department at (919) 542-8250 or bring the listing form to the Chatham County Tax Department for assistance between 8:00 a.m. and 5:00 p.m. Monday through Friday.

- Verify your name and address, making corrections if needed.
- Verify your and your spouse's Home Phone, Birth Date and Social Security Number, making corrections if needed. List your and your spouse's Employer's Name and Phone Number. The disclosure of the social security number is voluntary. This number is needed to establish the identification of individuals. The authority to require this number for the administration of a tax is given by United States Code Title 42, Section 405(c)(2)(c)(i), US Code: Title 42, Section 405, and N.C.G.S.105-309.
- If you do not agree with the assessed value of any real property, you have the right to appeal to the Chatham County Board of Equalization and Review. You may contact the appraisal office at (919) 542-8211 to request an official appeal form, which must be completed and returned to our office. All real property appeals must be received prior to January 31 or the adjournment of the Board of Equalization and Review. ** Date of last reappraisal 2009**

Real estate owners must list taxable additions or improvements to real property. Any property owner who adds a new structure or who builds an addition must report that change to the Tax Department. Such improvements as (but not limited to) building a deck, finishing a basement, adding a porch, building a carport, garage, barn, or storage building are a few examples of additions to property. Failure to report improvements may result in additional taxes and penalties. Routine repairs and maintenance to real estate need not be reported. Examples of routine repairs and/or maintenance are such things as (but not limited to) painting, replacing carpet, repairing roofs, replacement of fixtures, and other similar repairs. Routine repairs and maintenance do not include major remodeling projects wherein the structure of building is significantly altered or updated. NOTE: The total cost should include a fair estimate of your personal labor contributed.

You must report if any structures have been destroyed.

TYPES OF PROPERTY THAT MUST BE LISTED

- You are not required to list registered vehicles (except multiyear tagged trailers), which are currently licensed with the N.C. Division of Motor Vehicles, we have prelisted all other personal property that was listed for taxation on January 1 last year. Please review all personal property listed and mark through any items not owned January 1 this year and add any additional purchases of mobile homes, boats, jet skis, aircraft, and all unlicensed automobiles, trucks, trailers, multiyear tagged trailers, campers and motorcycles.

A change in North Carolina General Statutes, 105-273(13) effective 2003, requires that all manufactured homes (singlewides, doublewides, and triplewides) be classified and listed for tax purposes as personal property unless all of the following requirements are met: wheels, tongue and axle removed, set up on a permanent foundation as required by the Chatham County Building and Inspection Department and the home and land must be owned by the same owner. If the manufactured home meets all these requirements, it is considered to be real property and will not be required to be listed each year.