

**COUNTY OF TRANSYLVANIA
TAX LISTING FORM**

THIS IS NOT A BILL
INSTRUCTIONS ON BACK

To avoid 10% late listing
penalty, return by 1/31/2018

YEAR: 2018

TAX OFFICE USE ONLY
EXEMPTION _____
PENALTY _____

ACCOUNT NUMBER	ABSTRACT NUMBER
FIRE DISTRICT	TOWNSHIP

(A) NAME & ADDRESS (PLEASE MAKE CORRECTIONS)

Do you own a business or income producing farm machinery? If yes, please contact the Tax Administration Office to obtain the proper forms to list this equipment.
828-884-3200

See back for information regarding property tax relief for elderly or permanently disabled citizens.

PLEASE CHECK THE FIRE DISTRICT THAT APPLIES TO THE PERSONAL PROPERTY LISTED BELOW

<input type="checkbox"/> CITY OF BREVARD	<input type="checkbox"/> CONNESTEE FIRE
<input type="checkbox"/> TOWN OF ROSMAN	<input type="checkbox"/> CEDAR MOUNTAIN FIRE
<input type="checkbox"/> BREVARD FIRE	<input type="checkbox"/> LAKE TOXAWAY FIRE
<input type="checkbox"/> ROSMAN FIRE	<input type="checkbox"/> BALSAM GROVE FIRE
<input type="checkbox"/> LITTLE RIVER FIRE	<input type="checkbox"/> N. TRANSYLVANIA FIRE

(B) REAL PROPERTY

LEGAL DESCRIPTION	ACRE / LOT	PARCEL IDENTIFICATION NUMBER
DESCRIBE NEW BUILDING, ADDITION, IMPROVEMENTS OR DEMOLITIONS MADE DURING PRIOR YEAR: _____ <small>TYPE OF IMPROVEMENT</small>		TOTAL ESTIMATED COST: _____
		PERCENT COMPLETE JAN 1ST _____ %
HAVE YOU ACQUIRED OR DISPOSED OF ANY REAL ESTATE SINCE LAST LISTING?		
ACQUIRED FROM: _____		TRANSFERRED TO: _____
DESCRIPTION: _____		DESCRIPTION: _____
DATE: _____		DATE: _____

(C) PERSONAL PROPERTY

IN ACCORDANCE WITH NORTH CAROLINA LAW, ALL TAXPAYERS ARE REQUIRED TO LIST THE FOLLOWING PERSONAL PROPERTY EACH YEAR:
MANUFACTURED HOMES, BOATS, BOAT MOTORS, ALL OTHER WATERCRAFT, ALL AIRCRAFT, ALL UNTAGGED VEHICLES INCLUDING AUTOMOBILES, TRUCKS, TRAILERS, MOTORCYCLES, CAMPING/TRAVEL TRAILERS & PERMANENTLY TAGGED/MULTI-YEAR TAGGED TRAILERS

NOTE: VEHICLES THAT ARE CURRENTLY TAGGED SHOULD NOT BE LISTED.

TAX OFFICE USE ONLY	YEAR / MAKE	MODEL & DESCRIPTION LENGTH-WIDTH-SIZE-HORSEPOWER MOTOR	PURCHASE PRICE	YEAR PURCHASED	TAX OFFICE USE

Manufactured Home Street Address: _____ Park Name: _____ Lot #: _____

(D) AFFIRMATION OF PROPERTY OWNER GS 105-310-311. UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING, INCLUDING ANY ACCOMPANYING STATEMENTS, INVENTORIES, SCHEDULES, AND OTHER INFORMATION IS TRUE AND COMPLETE. IF THIS AFFIRMATION IS SIGNED BY AN INDIVIDUAL OTHER THAN THE TAXPAYER, HE AFFIRMS THAT HE IS FAMILIAR WITH THE EXTENT AND TRUE VALUE OF ALL OF THE TAXPAYER'S PROPERTY SUBJECT TO TAXATION IN THIS COUNTY AND THAT HIS AFFIRMATION IS BASED ON ALL THE INFORMATION OF WHICH HE HAS ANY KNOWLEDGE.

9902PPPL 12/6/17 286 K

INSTRUCTIONS

You must return this form if you have personal property, such as manufactured homes, boats, boat motors, all other watercraft, aircraft, untagged vehicles including automobiles, trucks, trailers, motorcycles, camping/travel trailers, permanently tagged/multi-year tagged trailers, IRP (International Registration Plan) plated vehicles, three month farm tagged vehicles and all other taxable personal property. You are required to list all changes in real estate including property transfers, new construction, and demolition.

- (A) **Name and Address:** Please verify name and address, and make any other necessary corrections in this section.
If you have personal property listed in Section (C), indicate which fire district it is located.
- (B) **Real Property:** Report new construction, improvements, or demolitions made to land or buildings in prior year, the percentage of completion as of January 1st and the total estimated completed cost. If you have purchased or sold real estate in the past twelve months, complete this section.
- (C) **Personal Property:** Fill in the appropriate columns for additions to your listing. Mark through items you did not own on January 1st.
- (D) **Signature & Date:** This listing form must be signed and returned to the Tax Administration Office on or before **January 31** to avoid a 10% late listing.

**Business personal property and income producing farm machinery is to be listed on a separate form.
Please contact the Tax Administration Office to obtain the proper forms to list this equipment. (828-884-3200)**

NOTICE:

***** If you already receive an exclusion, please sign this form and return to our office*****

INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED, CIRCUIT BREAKER AND DISABLED VETERANS

General Statute 105-277.1 Property Tax Homestead Exclusion for Elderly or Disabled Persons:

North Carolina residents who own and occupy their own homes and are either 65 years of age or older or totally & permanently disabled as of January 1 preceding the beginning of the tax year are eligible for a tax break if their income is not more than \$29,600 per year. This program excludes from taxes the greater of \$25,000 or 50% of the assessed value of the permanent residence including up to 1 acre of land. Manufactured homes may qualify regardless of whether the structure is listed as personal property or real property. Any changes in income or eligibility will need to be reported to the tax office as state mandated audits are conducted periodically.

General Statute 105.277.1B Property Tax Homestead for Circuit Breaker Deferment:

The circuit breaker allows a homeowner to defer a portion of their taxes. To be eligible you must be 65 years of age or older or totally and permanently disabled on January 1 preceding the beginning of the tax year; have an income of not more than \$44,400; own and have occupied the home as a permanent residence for the past 5 years. Property taxes are based on your total income (4% of income up to \$29,600; 5% of income from \$29,601 to \$44,400). An application must be filed each year.

The deferred taxes become a lien on the residence and the most recent three years of deferred taxes preceding a disqualifying event become due with interest. A disqualifying event is one of the following; 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 for the circuit breaker before a deferment of taxes will be allowed.

Income is defined as all monies received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included whether or not the property is in both names.

Social Security must be included as income.

General Statute 105-277.1C Property Tax Homestead Exclusion for Disabled Veterans:

Disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or received benefits for specially adapted housing under 38 USC 2101. This program excludes from taxes \$45,000 of the assessed value of your permanent residence in Transylvania County. This benefit is also available to a surviving spouse (who has not remarried) of either a disabled veteran as defined above, or a veteran who died as result of a service-connected condition. The veteran or surviving spouse must file Form NCDVA-9 (Certification for Disabled Veteran's Property Tax Exclusion) completed by the United States Department of Veterans Affairs indicating that as of January 1 preceding the taxable year for which this exclusion is claimed, the service-connected total and permanent disability existed.

All applications for Property Tax Homestead exclusion must be submitted by **June 1**.

Note: An owner who qualifies for more than one property tax homestead exclusion may elect to take only one of these forms of property tax relief.

Property must be listed during the month of January. This form may be submitted by mail or at the Transylvania County Tax Administration Office Monday thru Friday 8:30 am - 5:00 pm (except holidays). If submitted by mail, listing must be postmarked by the US Postal Service no later than **January 31, 2018**. If you have questions, or would like an application for exclusion, you may contact our office (828-884-3200) or visit our website at www.transylvaniacounty.org, click on Tax Administration under the Departments link.