



# 2024 REAL AND PERSONAL PROPERTY LISTING FORM


LISTING NO. \_\_\_\_\_

FIRE DISTRICT # \_\_\_\_\_

RETURN TO: CHATHAM COUNTY TAX DEPARTMENT, P.O. BOX 1046, MT. AIRY, N.C. 27030 PHONE (919) 542-8250

**IMPORTANT** - Please make sure we have your correct mailing address. When requesting name changes to real estate, include a copy of the legal document validating the change (filed will, marriage license or death certificate).

**A**



**B**

NAME 1 \_\_\_\_\_ SSN \_\_\_\_\_  
 EMPLOYER \_\_\_\_\_ BIRTH DATE \_\_\_\_\_  
 PHONE \_\_\_\_\_ (HOME) \_\_\_\_\_ (WORK) \_\_\_\_\_ (MOBILE)  
 NAME 2 \_\_\_\_\_ SSN \_\_\_\_\_  
 EMPLOYER \_\_\_\_\_ BIRTH DATE \_\_\_\_\_  
 PHONE \_\_\_\_\_ (HOME) \_\_\_\_\_ (WORK) \_\_\_\_\_ (MOBILE)  
 EMAIL \_\_\_\_\_

The disclosure of the social security number is voluntary.

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**C CHANGES TO REAL ESTATE** **IMPORTANT** For All Sections Below - Mark through any items you sold or no longer own prior to January 1

List all changes made to real property that were either started or completed during the past year. Example: changes to farm buildings, outbuildings, carports, porches, decks, piers/docks or other miscellaneous use buildings, interior changes include remodeling, basement or other finishing, etc.

PROPERTY LOCATION	PARCEL ID	CHANGES MADE

**D UNLICENSED Motor vehicles including campers, trucks, cars and trailers (including permanent and multi-year tags). DO NOT list licensed vehicles with an annual renewal.**

MAKE	MODEL	YEAR	VIN #	PURCHASE COST	PURCHASE YEAR

**E OTHER PERSONAL PROPERTY SECTION: List all boats, outboard motors, motorized watercraft and jet-skis.**

MAKE	MODEL	YEAR	REGISTRATION #	PURCHASE COST	PURCHASE YEAR	MARINA/LOCATION ADDRESS

**F AIRCRAFT:**

MAKE	MODEL	YEAR	N-NUMBER	SERIAL #	LOCATION ADDRESS

**G MOBILE HOMES: If you sold a mobile home please indicate the new owner's name, address and contact info. Mobile homes are billed according to the title information. If a mobile home is sold or purchased the title needs to be transferred into the current owner's name.**

MAKE	YEAR	VIN/SERIAL #	WIDTH/LENGTH	PURCHASE COST	PURCHASE YEAR	ADDRESS/LOCATION OF MOBILE HOME

New Owner: \_\_\_\_\_ Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**IT IS THE RESPONSIBILITY OF THE PROPERTY OWNERS TO LIST ALL PERSONAL PROPERTY OWNED JANUARY 1ST OF EACH YEAR.**

**THIS FORM MUST BE SIGNED & RETURNED DEADLINE TO AVOID 10% LATE LISTING PENALTY JANUARY 31, 2024**

**H 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.

**IMPORTANT**  
Please see other side of form for important info



Signature: X \_\_\_\_\_ Owner  Agent  Date: \_\_\_\_\_



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 \$36,700. 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 (\$55,050). If the owner's income is (\$36,700) 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 (\$36,700) but less than or equal to (\$55,050), 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.chathamcountync.gov](http://www.chathamcountync.gov) or call (919) 542-8250.

REMINDER

PRIOR

JANUARY 31



- Mail this completed form to Chatham County Tax Department P.O. Box 1046, Mt. Airy, N.C. 27030 (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 2021\*\*
- 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.

IMPORTANT: If you are an owner of a mobile home that is not located on your land, please provide the name of the landowner and the physical address of the mobile home in the space provided.

- Read the affirmation and sign as owner or agent. Date this form. ALL UNSIGNED FORMS WILL BE RETURNED FOR SIGNATURE.
- Owners of rental houses or units only. Personal property is taxable if it is income-producing property. Call our office for a business personal property listing form at (919) 542-8250.
- If you own any farm equipment used to produce income, you must list it on a business listing form. Call our office for a business personal property listing form at (919) 542-8250.
- N.C.G.S.105-277.3 Land parcels presently used for agricultural, horticultural, or forestland may be considered for qualification in the Present-Use Value Program if the application is made during the regular listing period of January this year or within thirty (30) days of the date on the notice of change of valuation. Landowners already receiving this deferment must notify the Assessor of any changes of (1) use, (2) acreage, (3) ownership, etc. to the real estate within the regular listing period.
- If you need an additional form mailed to you please contact our office at (919) 542-8250.
- Refer to the back of the listing form if you have questions concerning property tax relief for the elderly and/or permanently disabled persons with limited incomes. Information and instructions are on the form. If you received the exclusion last year simply verify your continued eligibility by signing in the space provided.

#### GENERAL INFORMATION

- North Carolina State law requires that assessed values be listed at 100% of true market values.
- All personal property – except registered (tagged) vehicles must be listed each year in January.
- Listing forms submitted by mail will be considered 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 U.S. Postal Service does not affix the postmark, the listing will be considered filed when received by the Tax Department.
- Audits of selected individual and business property tax accounts will be conducted using verifying documents such as State of North Carolina income tax returns, State of North Carolina registration lists for motor vehicles, mobile homes, and boats, and Federal Aviation Agency registration lists for airplanes.
- Taxpayers who list property at a value less than its true market value, who file false listing or affirmation, who remove or conceal property for the purpose of evading taxes, or who fail to file proper listing will be subject to a Class 2 Misdemeanor.