

RENTAL PROPERTY

If the described real property is rental property that you own, please complete the section indicating the value of appliances or furnishings provided for your tenants. This section is on the front of the form to the right of the Parcel ID Number.

If applicable, please complete the bottom right section on the front of this form indicating the name and address of the landowner, mobile home park or apartment. Indicate what items are furnished by the landowner.

APPLICATION FOR PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED

Please read the Tax Relief section to determine if you are eligible. If you received the **homestead exemption** last year and you are still eligible, you do not need to reapply this year. However, you must reapply every year if you wish to receive benefit from the **circuit breaker deferment**. If you live in a mobile home and wish to continue to qualify for any reduced taxation program you must list your mobile home every year. (Applications must be made prior to **June 1** of the current year.)

ADDITIONAL INFORMATION

If you are the landowner and this is not a mobile home park and there are mobile homes on this property, please complete the appropriate section on the front right side of this form indicating name and address of residents. If this is a mobile home park do not complete this section, you will be mailed a separate form.

If your address has changed, please mark through the incorrect address on the front of the tax listing form and write in your current address. Please provide your social security number and home and work phone numbers in the appropriate sections in case there is some question about your listing form.

If you have any questions or need any assistance in completing this form please call our office at 245-2100 or visit our office at 228 South Churton St., Hillsborough, N.C. any time Monday through Friday, from 8:00 a.m. to 5:00 p.m.

"DO NOT ENCLOSE PAYMENT WITH LISTING FORM. MAIL PAYMENT SEPARATELY TO ORANGE COUNTY TAX COLLECTOR, PO BOX 8181, HILLSBOROUGH, NC 27278."

CHURCHES AND 501 (c)(3) ORGANIZATIONS

If you have received this form, this property is currently deemed taxable. Churches and certain organizations with the federal income tax exemption 501 (c)(3) status may be eligible for exemption from property taxes. To qualify for exemption application must be made prior to December 31. Please contact the Tax Office by calling (919) 245-2100 if additional information is needed.

Why is Orange County mailing this form?

North Carolina General Statutes require all property owners in North Carolina to list their personal property for the purpose of taxation in January of each year. Failure to do so will result in a 10% late list penalty applied against personal property listed after January 31. As a courtesy to the property owners of Orange County the Tax Assessor's office is notifying our property owners of their responsibility to list property. This abstract form will also serve as a notification of the current valuation as well as exemptions such as homestead, disability, circuit breaker and disabled veteran.

Orange County has elected to discontinue sending listing forms to all property owners in 2010. You have received this form because you are (1) a new owner, (2) the legal description of the property has changed, (3) you are participating in a tax relief program, (4) you listed personal property in the prior year, (5) or there is a newly constructed improvement on the property. You may still list your other property by contacting the Tax Office (228 South Churton, Hillsborough or 919-732-8181) or you may download a listing form by visiting our website (www.co.orange.nc.us/assessor).

Who should sign and return this form to Orange County?

You must sign and return this form to verify your listing if any of the following apply: (1) you have a name or address change, (2) you have any new construction, (3) you are applying for a special exemption, or (4) you have any of the following personal property: singlewide mobile homes, boats, boat motors, jet skis, campers, airplanes, or any **unlicensed** motor vehicles, trailers, or motorcycles. **Even if your personal property is already indicated on this form, you must sign and return the form prior to January 31 to avoid a 10% late list penalty.** If you need to add personal property, write it in. If you no longer have any of the personal property currently printed on this form please mark through that listing. You do not need to list **licensed** vehicles, you will receive a separate bill for licensed motor vehicles when vehicle is purchased or registered each year.

***SOCIAL SECURITY NUMBERS:** The social security number will be used to facilitate more efficient administration of the property tax and to facilitate collection of property taxes if not timely and voluntarily paid. 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).

WHAT SHOULD BE LISTED?

REAL PROPERTY

If you own real estate, the information provided on the front includes the parcel ID number, the size of the parcel and the value assessed for tax purposes. The assessed value includes the value of the land and the value of any structures, including homes, barn, outbuildings, etc. Revaluations are conducted in Orange County every four years. The most recent revaluation was 2009. If you disagree with the assessed value and would like to file an appeal please contact this office by **March 31**, of the current year.

On the reverse side of this form please indicate in the appropriate section any renovations, or new construction of any kind, including new homes, garages, barns, outbuildings etc. List any type construction, whether or not a building permit was required. Indicate what percent of the construction was complete as of January 1. You will be taxed on what existed on January 1 of the current year. You will be notified of the valuation of newly constructed improvements prior to the end of April. If you disagree with the assessed value you will have 30 days from the date of the notices to file an appeal with our office.

PERSONAL PROPERTY

You are required to list any taxable personal property in the space provided, **excluding** business personal property or farm equipment used for the production of income, which is to be listed on a separate business form. Also, motor vehicles with current license tags are **not** to be listed on this form. You will receive a separate bill for licensed vehicles when the vehicle is purchased or registered.

The following types of personal property must be listed: Singlewide mobile homes, boats and motors, jet skis, aircraft, campers, and any unlicensed motorcycles, automobiles, trucks, or trailers. Additional space is provided on the reverse side of this form if needed.