



ORANGE COUNTY TAX OFFICE

T Dwane Brinson, Tax Administrator
Gateway Center, 228 S. Churton St., 2nd Floor
P.O. Box 8181 • Hillsborough, NC 27278

Phone: (919) 245-2100
Fax: (919) 644-3091
E-mail: tax@orangecountync.gov
Hours: M-F 8:00 am - 5:00 pm

www.orangecountync.gov/departments/tax/index.php

2016 Individual Tax Listing Form

Individual Personal Property
Real Property New Construction

Deadline to Avoid 10% Late Listing Penalty
February 1, 2016

PLEASE LIST NAME AND ADDRESS CORRECTIONS BELOW

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____

DO YOU NEED TO RETURN THIS FORM? PLEASE READ INFO BELOW.

ABSTRACT NUMBER	TAX JURISDICTION	MARKET VALUE (REAL PROPERTY)	DEFERRED/EXEMPT VALUE (REAL PROPERTY)	ASSESSED VALUE (REAL PROPERTY)
PARCEL ID NUMBER	REAL PROPERTY DESCRIPTION		SIZE (ACRES)	*TAX ASSISTANCE

* TAX ASSISTANCE amount shown is subject to review. The finalized amount will be shown on your property tax bill and will be deducted from your total assessed value.

Why is Orange County mailing this form? The Tax Office is notifying property owners of their responsibility to list certain real and personal property for taxation. Failure to list will result in a 10% late listing penalty applied against property listed after **February 1**.

Who should 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 taxable personal property, (2) you have any new construction, additions, or renovations, (3) you have a name or address change, or (4) you wish to request an application for property tax relief.

What personal property do I need to list? Even if your personal property is already indicated on this form, you must sign and return the form by February 1 to avoid a 10% late listing penalty. Owners should list taxable personal property they owned on January 1, 2016. **The following types of personal property must be listed: singlewide manufactured homes, boats and motors, jet skis, aircraft, campers, multi-year tagged vehicles, and any unlicensed motorcycles, automobiles, trucks, or trailers.** Except for multi-year tagged vehicles, you do not need to list licensed vehicles. You will pay your taxes on licensed motor vehicles when the vehicle is purchased or registered each year. Business personal property or farm equipment used for the production of income is to be listed on a separate business form.

What real property do I need to list? Owners of real property are required to list any construction or improvements to their real property which occurred during the year prior to January 1, 2016. Indicate in the appropriate section below any renovations or new construction of any kind, including new homes, garages, barns, outbuildings, etc. List all construction whether or not a building permit was required. Indicate the completion percentage of the construction as of January 1, 2016. You will be notified of the valuation of newly constructed improvements by the end of April. If you disagree with the assessed value, you will have 30 days from the date of the notice to file an appeal with our office.

*** If you need to add personal property, write it in below. If you no longer have any of the personal property currently printed on this form, please mark through that listing. ***

PROPERTY TYPE	PROPERTY DESCRIPTION	ADDRESS OF MANUFACTURED HOME (IF APPLICABLE)	OFFICE USE

NEW CONSTRUCTION OR IMPROVEMENTS TO REAL PROPERTY		RENTAL FURNISHINGS	
Estimated construction cost when complete:	\$	If this listing is for rental property that you own, list the value of appliances and furnishings that you provide for your tenant(s). \$	
Completion percentage on January 1, 2016:	%	MANUFACTURED HOMES ON YOUR LAND THAT YOU DO NOT OWN (EXCEPT MH PARKS)	
Description:		NAME	
		ADDRESS	
		NAME	
		ADDRESS	
		NAME	
		ADDRESS	
PROPERTY TAX ASSISTANCE: HOMESTEAD EXCLUSION, DISABLED VETERAN EXCLUSION, CIRCUIT BREAKER TAX DEFERMENT		COMMENTS	
Please review the descriptions of the three property tax assistance programs on the back of this form. Check the box below that is applicable.			
<input type="checkbox"/> I no longer qualify for property tax assistance.			
<input type="checkbox"/> I want to receive an application for property tax assistance.			

PRIMARY PHONE	SECONDARY PHONE	EMAIL ADDRESS	
EMPLOYER'S NAME	SOCIAL SECURITY # OR TAX IDENTIFICATION #	SPOUSE'S EMPLOYER'S NAME	SPOUSE'S SOCIAL SECURITY # OR TAX ID #

Your Social Security number is being requested under the authority of 42 U.S.C. 405(c)(2)(C)(i) and will be used to facilitate collection of property taxes, utility billings, and other taxes and obligations owed to this local government if you do not timely and voluntarily pay such taxes, billings and obligations. For collection purposes, your Social Security number may be disclosed to (i) the state to claim payment from any state income tax refund, lottery winnings, or other payments that might otherwise be owed to you; (ii) a bank or an employer to attach bank accounts or garnish wages; and, (iii) to other local governments and other departments of this local government to facilitate the collection of taxes and other obligations owed to those governments and departments.

Affirmation: Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements and other information, is true and complete. I understand that this listing must be returned by February 1 to avoid a 10% late listing penalty on personal property listings and real property new construction listings. I understand that values may be appealed as indicated on reverse.

Signature:	Date:	Title (owner, guardian, authorized agent, other):	
Print Name:		If the owner is deceased, indicate date of death:	

DO NOT ENCLOSE PAYMENT. MAIL ANY PAYMENT SEPARATELY TO: ORANGE COUNTY TAX COLLECTOR, PO BOX 8181, HILLSBOROUGH NC 27278

— SEE REVERSE SIDE FOR ADDITIONAL INFORMATION —

APP-OCPEBAGS

PROPERTY TAX ASSISTANCE PROGRAMS

- **Homestead Exclusion for Elderly or Disabled Persons**

This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. **The owner cannot have an income amount for the previous year that exceeds \$29,500.** Income means all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. See G.S. 105-277.1 for the full text of the statute.

- **Disabled Veteran Exclusion**

This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. A 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 who received benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a service member who died from a service-connected condition in the line of duty and not as a result of willful misconduct. **A Certification for Disabled Veteran's Property Tax Exclusion (Form NCDVA-9) is required to determine eligibility. You must submit this form to the United States Department of Veterans Affairs for verification and signature before the Tax Office can approve your application. See G.S. 105-277.1C for the full text of the statute.**

Note: If you received either the Homestead Exclusion or the Disabled Veteran 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 may cause the property to be subject to discovery with penalties and interest pursuant to G.S. 105-312.**

If you did not receive either of these exclusions last year, but are now eligible, you may obtain an application from the Orange County Tax Office. The application must be filed with the county assessor by **June 1** to be timely filed.

- **Circuit Breaker Property Tax Deferment**

Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled and have owned and occupied the property for at least five years. For an owner whose income amount for the previous year does not exceed **\$29,500**, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds **\$29,500** but does not exceed **\$44,250**, the owner's taxes will be limited to five percent (5%) of the owner's income.

The taxes over the limitation amount are deferred and remain a lien on the property. The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event. Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are (1) death of the owner, (2) transfer of the property, and (3) failure to use the property as the owner's permanent residence. Multiple owners of a permanent residence must all qualify for the circuit breaker before a deferment of taxes will be allowed. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute.

You must apply for the Circuit Breaker Property Tax Deferment each and every year that you wish to defer taxes. The application may be obtained from the Orange County Tax Office and it must be filed with the county assessor by **June 1** to be timely filed.

Note: An owner who qualifies for two or more of the above tax assistance programs may elect only one of the programs.

For additional property tax assistance information, email taxassistance@orangecountync.gov, call 919-245-2100, or visit our office.

ADDITIONAL PROPERTY LISTING INFORMATION

- **Real Estate Values**

If you own real estate, the information provided on the front includes the market value, which includes the value of the land and any structures, including houses, barns, outbuildings, and related structures. The most recent revaluation was for January 1, 2009 and the value reflects the market value as of that date. **The next scheduled revaluation is for January 1, 2017. If you disagree with the market value and would like to file an appeal, please contact the Orange County Tax Office by March 31 of the current year.**

- **Personal Property Values**

Personal property values are determined annually as of January 1. You will be notified of your personal property value on your annual tax bill, unless notified earlier. Personal property appeals must be made within 30 days of the first notification of value.

- **Churches and Non-Profit Organizations**

Churches and certain non-profit organizations may be eligible for exemption from property taxes. An application for exemption must be filed by **January 31** to be timely filed. Please contact the Tax Office if additional information is needed.

- **Rental Property Furnishings**

If the real property described on the front of this form is rental property that you own, please complete the appropriate section on the front of this form indicating the current value of appliances and furnishings that you have provided for your tenant(s).

- **Manufactured Homes on Your Land That You Do Not Own**

If you are the landowner and this is not a manufactured home park and there are manufactured homes on this property that you do not own, please complete the appropriate section on the front of this form indicating the names and address of owners. If this is a manufactured home park, do not complete this section. You will be mailed a separate form.

- **Assistance and Contact Information**

If you have any questions or need any assistance in completing this form, please call our office at 919-245-2100 or visit our office at 228 South Churton St., Suite 200, Hillsborough, NC 27278 any time Monday through Friday from 8:00 AM to 5:00 PM.

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