



**ORANGE COUNTY TAX OFFICE**  
 Nancy Freeman, 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/Tax

## 2026 Individual Tax Listing Form

Individual Personal Property • Real Property New Construction

**Deadline to Avoid 10% Late Listing Penalty**  
**January 31, 2026**

**A. PLEASE LIST NAME AND ADDRESS CORRECTIONS BELOW**

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

**SEE REVERSE SIDE FOR ADDITIONAL INFORMATION**  
 Please review this property information for accuracy.

ABSTRACT NUMBER	TAX JURISDICTION	MARKET VALUE (REAL PROPERTY)	DEFERRED/EXEMPT VALUE (REAL PROPERTY)	TAX ASSISTANCE VALUE	ASSESSED VALUE (REAL PROPERTY)
PARCEL ID NUMBER	REAL PROPERTY DESCRIPTION				SIZE (ACRES/LOT)
PRIMARY PHYSICAL ADDRESS					OFFICE USE

- B. PERSONAL PROPERTY** - Owners of personal property are **required** to list annually. Therefore this form must be signed and returned if personal property is included.
- Add** any personal property owned on January 1, 2026 that is not preprinted on the form. List all manufactured homes, boats and boat motors, jet skis, aircraft, permanent/multi-year tagged trailers, rental property appliance furnishings, and unlicensed vehicles and motorcycles. **YOU DO NOT NEED TO LIST LICENSED VEHICLES WITH AN ANNUAL REGISTRATION.**
  - Preprinted Personal Property** - Mark through any personal property not owned on January 1, 2026. Indicate if it was sold, donated, given away, junked, etc.

**EVEN IF YOUR PERSONAL PROPERTY IS ALREADY PRE PRINTED ON THIS FORM YOU MUST SIGN AND RETURN BY JANUARY 31, 2026 TO AVOID A 10% LATE LISTING PENALTY.**

PROPERTY TYPE	PERSONAL PROPERTY DESCRIPTION	ADDRESS OF MANUFACTURED HOME (IF APPLICABLE)

RENTAL PROPERTY APPLIANCE / FURNISHINGS
If this listing is for rental property that you own, list the value of appliances and furnishings that you provide for your tenant(s). See back for info. \$ _____

MANUFACTURED HOMES ON YOUR LAND THAT YOU DO NOT OWN (EXCEPT MH PARKS)	
NAME	
ADDRESS	

**C. REAL PROPERTY** - If you had any additions, improvements and/or deletions to your real property during 2025, indicate the type of work and percentage of completion as of January 1, 2026. If your property sustained damage from Tropical Storm Chantal and the damage remained unrepaired on January 1, 2026, please indicate the type of damage below.

NEW CONSTRUCTION OR IMPROVEMENTS TO REAL PROPERTY	
ESTIMATED CONSTRUCTION COST WHEN COMPLETE	\$ _____ ESTIMATED COMPLETION PERCENTAGE ON JANUARY 1, 2026 _____%
PLEASE DESCRIBE THE CHANGES TO YOUR PROPERTY:	

- D. PROPERTY TAX ASSISTANCE – HOMESTEAD EXCLUSION, DISABLED VETERAN EXCLUSION, CIRCUIT BREAKER TAX DEFERMENT**  
 Please review the details of the property tax assistance programs on the insert. Check the box below that is applicable.
- I no longer qualify for property tax assistance. A disqualifying event has occurred such as moved or sold the property, death, or I am over the income limit.
- I want to receive an application for property tax assistance. I am currently not receiving tax assistance from any of the above programs.

PRIMARY PHONE	SECONDARY PHONE	EMAIL ADDRESS

**E. 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, if this listing is required, it must be returned by January 31 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:	

**Tropical Storm Chantal Damage:** If your real or personal property sustained damage from Tropical Storm Chantal and the damage remained unrepaired on January 1, 2026, please indicate this on your listing form. Include a short description (e.g., roof, siding, outbuildings).

Want to switch to paperless billing? Go to <https://pay.orangecountync.gov/>. See back for more information.

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# ADDITIONAL PROPERTY LISTING INFORMATION

## If there are no changes, do I need to return this form?

If you own PERSONAL PROPERTY, YES, you must complete the listing form every year that you own the personal property. This would include items such as a manufactured home, watercraft, unlicensed motor vehicles or trailers, including those with multi year or permanent registration. Personal property you were billed for last year has been preprinted on the front of this form in Section B. Even if preprinted, you must sign and return the form.

If you own REAL PROPERTY, and have made changes to the property since January 1, 2025, YES, you must notify us on this listing form in Section C. Some examples would be adding a garage, demolition of a building.

If not, you do not need to return the form.

**A. Name and Address Corrections** - Please review owner name and mailing address. List any corrections in Section A.

**B. Personal Property** – On the front of this form, list all manufactured homes, boats and boat motors, jet skis, aircraft, unlicensed vehicles, unlicensed motorcycles and permanent/multi-year tagged vehicles that you own as of January 1 of the current year. **If there is personal property preprinted or newly added in Section B, you MUST sign and return this form by January 31, 2026 to avoid a 10% late list penalty.**

Personal property values are determined annually as of January 1. Your annual tax bill serves as the first notification of value. Personal property appeals must be made within 30 days of the first notification of value. Business Personal Property such as furniture, fixtures, computers, machinery & equipment, supplies, construction in progress (CIP), leasehold improvements and farm equipment used for business should be listed on a Business Personal Property listing form. Please contact the Tax Office if you require a business listing form.

**Manufactured Homes on Your Land That You Do Not Own** - If there are manufactured homes on the property that you do not own, and this is not a manufactured home park, please complete the section on the front of the form indicating the name and address of the manufactured home owner. Manufactured home parks will be mailed a separate form to complete.

Doublewide manufactured homes are to be billed as personal property if the home is owned by someone other than the land owner. The manufactured home you were billed for last year is preprinted on the front of this form in Section B. Please verify that the information is correct and add any additional personal property you may have. Sign and return to the tax office by January 31 to avoid a late list penalty.

**Rental Property Appliance Furnishings** - If the real property described on the front of this form is a rental property that you own, please complete the Rental Property Appliance/Furnishings section on the front of this form. Indicate the current value of the appliances that you provide for your tenant(s). Rental property furnishings generally include any freestanding appliances. **It does not include built-ins, including those appliances that fit into spaces between cabinets.** Built-in appliances have existing cabinetry space designed specifically for the appliance. This could include dishwashers, refrigerators and ranges and microwave ovens.

**C. Real Property – Tropical Storm Chantal Damage: If your real or personal property sustained damage from Tropical Storm Chantal and the damage remained unrepaired on January 1, 2026, please indicate this on your listing form. Include a short description (e.g., roof, siding, outbuildings).**

On the front of this form, list any construction, improvements and/or deletions to your real property made in 2025.

Please review the current property information about your real property. The information is located on the front of the form under your name and address. This section includes the properties description, land size and any deferred or exempt value for your real property.

The most recent revaluation occurred January 1, 2025 and the value reflects the market value as of that date. The next revaluation is scheduled for January 1, 2029. If you disagree with the market value and would like to file an informal appeal, contact us in writing by March 31, 2026. You may also file a formal appeal up until the Board of Equalization and Review adjournment date. Appeal forms and more information regarding appeals can be located online here: <http://www.orangecountync.gov/Appeal>.

**D. Property Tax Assistance** – If you are currently receiving assistance and no longer qualify please check the box indicating you no longer qualify. If you would like an application mailed to you check the box accordingly. Please review the mail insert for details of tax assistance programs, the eligibility requirements and disqualifying events.

**E. Affirmation** – The listing must be signed by the person whose duty it is to list the property for taxation. If an individual is unable to list his property, a guardian, authorized agent or other person having knowledge of and charged with the care of the person and property of the taxpayer may sign the listing, indicating their relationship.

**Assistance and Contact Information** - If you have any questions or need assistance completing the form, please contact our office at 919-245-2100, option 2, email the office at [tax@orangecountync.gov](mailto:tax@orangecountync.gov) or visit our office at 228 South Churton St. Suite 200, Hillsborough NC 27278. Office hours are Monday through Friday from 8:00AM to 5:00PM.

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

**WANT TO SWITCH TO PAPERLESS BILLING? JOIN OUR E-BILLING OPTION!**

- Visit <https://pay.orangecountync.gov/> with your abstract number found on the front of this form
- The electronic notice will REPLACE the paper copy of your annual property tax bill. Other correspondence will continue to be mailed in paper form.
- Online payments can be made at <https://pay.orangecountync.gov/>
- Completed listing forms may be placed in the drop box outside our office located at 228 South Churton Street, Hillsborough, NC 27278 or mailed to Orange County Tax, PO BOX 987, Mount Airy, NC 27030, Attn: Property Tax Listing. **Please note the Mount Airy address is used for listing forms only. Please do not include payment in the listing form mailing.**