

**STATE OF NORTH CAROLINA  
COUNTY OF WARREN  
REAL & PERSONAL PROPERTY LISTING**

ACCT. NO.	REC. NO.	URMV	URNV	NOMH	AGEX	OTHX	USE VALUE	LTLS

<b>A</b> Name: _____ Mailing Address: _____  IMPORTANT—Please make sure we have your correct mailing address	<b>B REAL ESTATE IMPROVEMENT:</b> <ul style="list-style-type: none"> <li>• Please describe improvements made to real property since January 1st, _____ : _____</li> <li>• Percent complete as of January 1, _____ %</li> <li>• Cost \$ _____</li> <li>• Inherited Real Estate In _____</li> <li>• Yes <input type="checkbox"/> No <input type="checkbox"/></li> </ul> Number of Livable Dwellings _____ Township _____ City _____ Fire Dist. _____
PARCEL # _____ PIN # _____ Acres/Lot _____ Property Description _____ Assessed Value _____	<b>C</b>

**D** MOBILE HOME: LOCATED ON WHOSE LAND \_\_\_\_\_  
 911 ADDRESS \_\_\_\_\_

MAKE	MODEL	YEAR	LENGTH	WIDTH	TAX DEPT. USE

**E** DO NOT LIST LICENSED VEHICLES List all unregistered (untagged) automobiles, trucks, trailers, campers, motorcycles. List boats, boat motors, jet skis, ultra lights, hot air balloons, gliders, any farm truck with a three month or permanent tag.

ITEM	YEAR	MAKE	MODEL/STYLE	HP/CC	SIZE WIDTH/ LENGTH	PURCHASE COST	PURCHASE YEAR	TAX DEPT. USE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

<b>F</b> 1st Name _____ Birth Date _____ SS No.: _____ Employer _____ DOGS: Number owned _____ 2nd Name _____ Birth Date _____ SS No.: _____ Employer _____	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 the United States Code Title 42, Section 405(c)(2)(1) and NCGS 105-309.	<b>G</b> 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. SIGNATURE _____  <table style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">TAX CLERK INITIALS</td> <td style="width: 50%; text-align: center;">DATE</td> </tr> </table>	TAX CLERK INITIALS	DATE
TAX CLERK INITIALS	DATE			

**H** RENTAL RESIDENTIAL PERSONAL PROPERTY USED IN CONNECTION WITH RENTAL REAL ESTATE. DO YOU PROVIDE ANY OF THE FOLLOWING TO THE TENANT: STOVE, REFRIGERATOR, WINDOW AIR CONDITIONERS, WASHER/DRYER, DISHWASHER, OR FURNITURE? YES  NO   
IF YES, PLEASE CALL OUR OFFICE FOR A BUSINESS PERSONAL PROPERTY LISTING FORM AT (252) 257-4158

**I** PRESENT—USE VALUE: PROPERTY ELIGIBILITY DURING THE REGULAR LISTING PERIOD YOUR REAL PROPERTY MAY QUALIFY FOR USE VALUE DEFERMENT UNDER FORESTLAND, AGRICULTURE, OR HORTICULTURE CLASSIFICATION. YOU MUST MEET MINIMUM ACREAGE, USEAGE, AND INCOME REQUIREMENTS TO QUALIFY. PLEASE CALL (252) 257-4158 FOR DETAILS

**J** IF YOU REQUIRE A FORM FOR ANY OF THE FOLLOWING, PLEASE CALL THE TAX OFFICE AT (252) 257-4158.

INCOME PRODUCING FARM EQUIPMENT  
CAMP GROUNDS

AIRPLANE  
MARINA

BUSINESS PERSONAL PROPERTY  
MANUFACTURED HOME PARKS

**K** NOTICE:  
INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED AND CIRCUIT BREAKER DEFERMENT

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 (\$31,000). 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.

G.S. 105-277.1B—Property Tax Homestead Circuit Breaker Deferral

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 (\$46,500). If the owner's income is (\$31,000) 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 (\$31,000) but less than or equal to (\$46,500), 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 deferral 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 of these forms of property tax relief.

If you have questions, please call (252) 257-4158

**REMINDER**

**PRIOR TO**

**JAN 31st:**

- Mail this completed from the Warren County Tax Department, P.O. Box 240, Warrenton NC 27589
- Hand deliver it to the Warren County Tax Office at 117 South Main Street, Warrenton.
- 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. **To Avoid 10% Late Listing Penalty Please Complete and Return No Later Than January 31st.**
- If you have any questions, please call (252) 257-4158