

DARE COUNTY 2019 TAX LISTING FORM

PENALTY ADDED TO ALL LISTING FORMS POSTMARKED OR RECEIVED AFTER FEBRUARY 15, 2019

DARE COUNTY LISTING DEPT
P.O. BOX 1000
MANTEO, NC 27954

CORRECT YOUR MAILING ADDRESS BELOW

Dare, Joe
PO Box 9999
Kitty Hawk, NC 27949

Names may be corrected by contacting our office. Address changes can be marked on the form or completed on DareNC.com. More information provided on the back of the listing forms(Section A).

Office Use
SEQ #:123456
Is any property listed on this form your primary residence? YES NO
THIS IS NOT A BILL SEE INSTRUCTIONS AND NOTICES ON BACK OF FORM

This section shows the location, district, parcel #, customer #, and Real Property Value(this includes land, building and improvements.). This also gives you an opportunity to let us know of any new changes to your property (ex. shed, pool, deck, etc.)

A. PROPERTY Legal: LOT: 1 BLK: SEC: SANDY WAY SUBDIVISION Type: RESIDENTIAL-SINGLE FAMILY
Tax District: Kill Devil Hills Location: 9999 KITTY HAWK RD Parcel #: 012345-678 Pin #: 123456-99-7890 Customer #: 9999999 Real Property Value: 400000
Describe here any new buildings, additions, decks, enclosures, finished areas, pools, garages, sheds, or other improvements or demolitions made to real estate during the prior year. Include size: POOL 12'X24'
Total Estimated Cost of Improvements: \$25,000 Percent Complete on January 1, 2019: 100%

B. PERSONAL PROPERTY 2019 This section is to verify personal property that you own as of Jan 1. (trailers, boats, motors, jet-skis, mobile home, rental, etc.). If you no longer own the personal property, please strike through on the form, put the date sold, and provide a bill of sale or the new owner's information in the box below.
RENTAL PERSONAL PROPERTY 13750
BOAT W/MTR - 2016 CAROLINA SKIFF ABC1234 15000
If you have sold an item listed above, provide new owner's name JOHN SMITH Date Sold 9/2018 Sold Price 16000
New owner's contact information PO BOX 12345 KILL DEVIL HILLS, NC 27948

C. PERSONAL PROPERTY ADDITIONS. YOU ARE REQUIRED TO LIST THE FOLLOWING PERSONAL PROPERTY EACH YEAR.
MOBILE HOMES, BOATS /MOTORS, JET SKIS OR OTHER WATERCRAFT, AIRCRAFT
ALL BOATS UNREGISTERED (without a title) ALL TRAILERS (BOAT / UTV) FORM
This section is for you to add any personal property that you own, but is not listed on this form, or property purchased in the past year. Please provide as much information as possible.
TYPES: AP=AIRCRAFT BT=BOAT BM=BOAT MOTOR JS=JETSKI CT=CAMPING TRL TL= TRAILER MH=MOBILE HOME VEH=UNLICENSED VEHICLE
Table with columns: TYPE, YEAR, MAKE / MODEL / HP, VIN / HULL / SERIAL / ID NUMBER, SIZE/WIDTH x LENGTH, LOCATION ADDRESS OF PROPERTY, PURCHASE PRICE & YEAR

D. RENTAL PROPERTY REQUIRED TO BE LISTED. PROVIDE INFORMATION BELOW IF ANY PROPERTY ON THIS FORM IS RENTED TO OTHERS.
Is the property rented furnished or unfurnished
Provide or correct information below on rental company. If not, list
Name of Rental Agency VRBO/SELF Rental House Name/# 1234 DARE ESCAPE
Is the property a long-term rental If so, provide renter's name N/A

E. SIGNATURE, DATE AND OWNER INFORMATION. THIS FORM WILL BE REJECTED IF NOT SIGNED. DEADLINE IS FEBRUARY 15, 2019.
Under penalties prescribed by law, (N.C.G.S. 105-310), I hereby affirm that to the best of my knowledge and belief, the information furnished is true and correct.
JOE DARE
555-555-5555
joedare@email.com

10668PPL 1/21/18 CMYK

## INSTRUCTIONS AND NOTICES

Must I return this form? **Yes.** This listing form is used to verify ownership of listed properties, to remove properties you no longer own, and list additional properties acquired or not listed on this form.

This abstract serves as notice of discovery under N.C.G.S. 105-312(d) for properties unlisted by the taxpayer and the provisions of that statute control.

**For 2019, property must be listed between January 1- February 15.** Listings must be submitted by mail or in person. Mailed listings must be postmarked by February 15 to avoid a penalty. Mail to: Dare County Tax Listing Dept, P.O. Box 808, Mount Airy, NC 27030. You may also list at the Dare County Tax Office, 962 Marshall Collins Dr., Manteo; Monday - Friday 8:30 am- 5:00 pm.

### **A. Real Property:**

- Report any new construction, improvements, or demolitions made to land or buildings in the prior year, and the percentage of completion as of January 1 and the total estimated completed cost.
- Real property values - the effective date of the most recent countywide property revaluation was January 1, 2013. Property assessments are based on the market value as of that date. If you wish to appeal your property value for this year, contact our office at 252-475-5940 prior to March 31.
- An appeal of your value cannot be considered based on the tax amount; based on the percent of change from the previous assessed value; or based on your ability to pay the tax.
- For real estate ownership or address changes, call 252 475-5960, or go online to [www.darenc.com/departments/tax-department/mailling-address-change-form](http://www.darenc.com/departments/tax-department/mailling-address-change-form)
- For other real estate questions or additional information, call 252 475-5940.

### **B. Previously Listed Personal Property:**

- Taxable personal property owned on January 1st must be listed with the County Assessor on or before February 15, 2019 to avoid a 10% late listing penalty.
- Mark through any items you did not own on January 1st
- If you have sold an item, provide the information requested on the front of this form
- If you wish to appeal the value, situs, or taxability of personal property shown on this form, contact our office at 252 475-5958 prior to March 31.

### **C. Personal Property Additions: (Business equipment should be listed on separate listing form - see below\*)**

- Fill in the appropriate columns for any personal property not listed in Section B.
- See Section C on the front of this form for types of personal property that must be listed.
- You must provide sufficient information so that your property can be assessed correctly. INCLUDE LOCATION ADDRESS.
- For personal property inquiries, call 252 475-5958 or 252 475-5965, or email [Listings@darenc.com](mailto:Listings@darenc.com).

\* **Business equipment** should be listed on a separate listing form. Call 252-475-5950, or email [bplistsings@darenc.com](mailto:bplistsings@darenc.com) for further information, or to request a form.

### **D. Rental Properties: Residential Dwellings; Long-Term Rentals; Apartments; and Commercial Buildings**

- Complete Section D on the front of the form if you rent property listed on this form.
- Furnishings used in a rental property are taxable.
- If the property is rented to others, whether nightly, weekly, monthly, seasonally or long-term, complete Section D.

### **E. Signature, Date, and Owner Information: This form will be rejected if not signed. Deadline is February 15, 2019.**

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

**G.S. 105-277.1B--Property Tax Homestead Circuit Breaker Deferment:** NC 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 \$45,300. If the owner's income is \$30,200 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 \$30,200 but less than or equal to \$45,300, 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 of these forms of property tax relief.

**G.S. 105-277.1 Property Tax Homestead Exclusion for Elderly or Disabled Persons:** NC excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by a NC resident who is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$30,200. The amount of the appraised value of the residence that may be excluded from taxation is the greater of \$25,000 or 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. Call 252 475-5936, or email [listsings@darenc.com](mailto:listsings@darenc.com) for exemption questions or an application.

MAIL COMPLETED FORM TO:  
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 PO BOX 1000  
 MANTEO, NC 27954

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Office Use

SEQ #:
Is any property listed on this form your primary residence? YES <input type="checkbox"/> NO <input type="checkbox"/>
<b>THIS IS NOT A BILL      SEE INSTRUCTIONS AND NOTICES      ON BACK OF FORM</b>

A. PROPERTY	Legal:				Type:	
	Tax District	Location	Parcel #	Pin #	Customer #	Real Property Value

**B. PERSONAL PROPERTY PREVIOUSLY LISTED.** DRAW A LINE THROUGH ANY ITEM LISTED BELOW THIS LINE THAT YOU DID NOT OWN AS OF JANUARY 1, 2019. LIST ANY ADDITIONAL ITEMS IN YOUR POSSESSION AS OF JANUARY 1, 2019.

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