4738PPPL 11/15/13 PMS 201, K

Filing Number

Wilkes County
Property Tax Listing Form for 2014

To Avoid a Late Listing Penalty, Please Complete and Return No Later Than January 31, 2014

Wilkes County Tax Assessor
110 North Street
Wilkesboro, North Carolina 28697
Telephone: (336) 651-7304
Fax: (336) 651-7551

A Please refer to the back of this form for Instructions and Important Information

B

Account #	Special Districts	PIN Number	Acres	Property Number

Property Location	Real Estate Value	Deferred Value	Exempt Value	Net Real Value

C List unregistered (no NC license plate) vehicles including all cars, trucks, aircraft, boats, and motors, jet skis, trailers (utility, camping, travel, boat, jet ski, etc), single-wide mobile homes, and farm equipment. Verify information printed on this form, add items as necessary. Attach continuation sheet if needed.

Type	Year	Make	Model	Identification Number	Description size width x length	Cost	Tax Office Use

D For any mobile home above not on your land, please indicate the location of the home and the owner of the land.

E	Taxpayer #1	Taxpayer #2
Employer		
Birthdate		
Phone		

F Tax Office Use - Summary	
OA Exemption	
PP Value	
Machinery	
Tax Office Use - Late List	Total

AFFIRMATION OF PROPERTY OWNER – GS 105-310 & 311. Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information, is true and complete. If this affirmation is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.

Signature _____ Date _____

Business Personal Property is listed on a separate form. If you need to list business or other income producing property and have not yet received a form, please contact the tax office.

Report Real Estate Improvements and Additions on Reverse Side

Improvements or additions to Real Property in 2013

Describe any additions or improvements made since January 1, 2013 to real estate described on this form. This includes new buildings or modifications to existing buildings, regardless of whether a building permit was issued.

Description:

Total Cost when Completed: _____ **Percent Completed as of January 1, 2014:**_____

Property Tax Homestead Tax Relief

General Statute 105-277.1 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 North Carolina residents who are at least 65 years of age or are totally and permanently disabled, and whose income does not exceed $28,600. 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 for 2013, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion for 2013 but the property no longer qualifies for any reason, please 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.

General Statute l05-277.1B Property Tax Homestead Circuit Breaker Deferment: 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, is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed $42,900. If the owner's income is ($28,600) 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 ($28,600), then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred.

The deferred taxes become a lien on the residence and 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 for 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.

Disabled Veteran Exclusion: Owner must have a permanent and total disability that is service-connected **OR** receives benefits under 38 U.S.C. 2101 (specially adapted housing)
Disability must be proven with a veteran's disability certification from **VA** or other federal agency.
Assessment reduction = **FIRST $45,000 OF VALUE**.

If you did not receive the exclusions for 2013 but are now eligible you may obtain a copy of an application from the assessor. It must be filed by June 1, 2014.

Instructions for Completing this Listing Abstract Form

A.-Please verify name and address and mark any corrections directly in the name/address location of the form.
B.-Real property is automatically listed to the owner of record as of January 1. Please verify the description of any real property pre-printed on this form. ***If you have sold this real estate, please indicate the date of sale and the name of the new owner.***
C.-Do not list vehicles for which a NC license plate is active. If you have discontinued licensing a vehicle, but it is still in your possession, it must be listed on this form. The "Identification Number" should be VIN #, Hull ID#, Serial Number, or other unique identifying number. The "Description" filed should be completed as follows: ***Cars and Trucks*** - leave blank, ***Boats*** - list length of boat and horsepower of motor (inboard or outboard), ***Mobile Homes*** - list length and width, ***Other property***- describe as necessary.
D.-For each mobile home located on land owned by another, please indicate the location (street address or mobile home park name & lot #) and the name of the landowner.
E.-Please verify any pre-printed information, making corrections as necessary. Please provide any information that is not already listed on the form.
F.-Tax Office Use - Summary