

Henderson County Tax Department
 Real Property Listing
 200 North Grove Street Suite 65
 Hendersonville, NC 28792-5027

HENDERSON COUNTY, NORTH CAROLINA
REAL PROPERTY LISTING FORM
TAX YEAR 2012

For information regarding this form, please call (828) 697-4667
 Or visit our website at www.hendersoncountync.org/ca

January 01, 2012

Parcel Number: _____

Property Description: _____

Physical Address: _____

Appraiser Code: _____

N.C.G.S. 105-309(c)(4) requires that buildings and other improvements having a value in excess of \$100.00 that have been ACQUIRED (as a result of a recent purchase of land), begun, erected, damaged or destroyed since January 1, 2011 shall be described and listed by the January 1, 2012 owner regardless of who made the changes in the prior year.

DESCRIBE ANY NEW BUILDINGS BEGUN, COMPLETED OR ACQUIRED IN 2011

NEW HOUSE _____ DOUBLE WIDE MOBILE HOME _____ (year) SINGLE WIDE MOBILE HOME _____ (year)
 COMMERCIAL / INDUSTRIAL / MULTI-FAMILY _____ OTHER _____
 PERCENT COMPLETE ON JANUARY 1, 2012 _____ % BUILDING COSTS AS OF JANUARY 1, 2012 \$ _____

DESCRIPTION OF CHANGES AND/OR REMODELING		% COMPLETE 01/01/2012	TOTAL COST
<input type="checkbox"/>	ADDED FULL BATH(S) HOW MANY _____	_____ %	\$ _____
<input type="checkbox"/>	ADDED 1/2 BATH(S) HOW MANY _____	_____ %	\$ _____
<input type="checkbox"/>	ADDED SCREENED PORCH SIZE _____ X _____	_____ %	\$ _____
<input type="checkbox"/>	ADDED SUN ROOM HEATED _____ SIZE _____ X _____	_____ %	\$ _____
<input type="checkbox"/>	ADDED DECK SIZE _____ X _____	_____ %	\$ _____
<input type="checkbox"/>	ADDED ROOMS TYPE _____ SIZE _____ X _____	_____ %	\$ _____
<input type="checkbox"/>	ADDED OUTBUILDING TYPE _____ SIZE _____ X _____	_____ %	\$ _____
<input type="checkbox"/>	ADDED GARAGE/CARPORT TYPE _____ SIZE _____ X _____	_____ %	\$ _____
<input type="checkbox"/>	ADDED IN-GROUND POOL TYPE _____ SIZE _____ X _____	_____ %	\$ _____
<input type="checkbox"/>	ADDED/CHANGED HEAT/AC TYPE _____ SIZE _____ X _____	_____ %	\$ _____
<input type="checkbox"/>	FINISHED BASEMENT % FINISHED _____ SIZE _____ SQ FT	_____ %	\$ _____
<input type="checkbox"/>	FINISHED GARAGE TO LIVING AREA SIZE _____ X _____	_____ %	\$ _____
<input type="checkbox"/>	OTHER _____	_____ %	\$ _____

DESCRIBE ANY HOUSE OR BUILDING DESTROYED, DEMOLISHED OR REMOVED FROM REAL PROPERTY IN 2011

IF RENTAL PROPERTY PLEASE PROVIDE THE MONTHLY RENT \$ _____ Attach additional information if needed

PLEASE NOTE: Having obtained a Building Permit does not exclude the property owner from filing this listing form with the Assessor's Office (N.C.G.S. 105-303(b)(2)). Failure to do so when improvements have been made will result in Discovery and applicable penalties will be applied (N.C.G.S. 105-312). Personal property, such as untagged motor vehicles and motorcycles, watercraft, airplanes, campers, travel trailers, mobile homes, etc, must be listed on a separate personal property listing form.

IMPORTANT: You do not need to complete or return this form if no changes were made to your property in 2011.

To avoid a 10% late listing penalty please complete and return this form by January 31, 2012 if changes were made.

For information regarding tax relief for the elderly or disabled, see back of this form.

North Carolina - Henderson County Affirmation of Taxpayer - 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 the taxpayer's property subject to taxation in this county and that his affirmation is based on all of the information of which he has any knowledge). Any individual who willfully makes and subscribes an abstract listing required by this Subchapter which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor.

Signature _____ Date _____ Employer _____
 Social Security Number _____ Home Phone / Cell Phone _____ Business Phone _____

SOCIAL SECURITY NUMBER: The authority to require this number for the administration of a tax is given by U.S. Code Title 42, Section 405(c)(2)(c) (i) and NCGS 105-309. The number will be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes, and will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your social security number may be shared with the State for this purpose. In addition, your social security number may be used to attach wages or garnish bank accounts for failure to timely pay taxes. In accordance with the Identity Theft Protection Act of 2005, we will not use the number for any other purpose than what is stated above. We will redact the number in case of a public records request, and we will not print the number on any other document, unless required by law.

NOTICE:

INFORMATION CONCERNING THE ELDERLY OR DISABLED PROPERTY TAX HOMESTEAD EXCLUSION, THE CIRCUIT BREAKER DEFERMENT PROGRAM, AND DISABLED VETERANS HOMESTEAD EXCLUSION.

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 North Carolina residents who are at least 65 years of age or are totally and permanently disabled, and whose income does not exceed \$27,100. 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 in 2011, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion in 2011 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.

If you did not receive the exclusion in 2011, but are now eligible, you may obtain an application from the county assessor's office. It must be filed with the county assessor by **June 1st**, to receive the exclusion for 2012.

G.S. 105-277.1B 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 \$27,100. If the owner's income is \$27,100 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 \$27,100 but less than or equal to \$40,650, 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. The application may be obtained from the county assessor's office and it must be filed with the county assessor by **June 1**.

NOTE: An owner who qualifies for both the property tax homestead exclusion and the property tax homestead circuit breaker may elect to take only one of these forms of property tax relief.

G.S. 105-277.1C Disabled Veteran Property Tax Homestead Exclusion:

North Carolina excludes the first \$45,000 of assessed value for specific real property or a manufactured home which is occupied by the owner as their permanent residence. To qualify, you must be a veteran, honorably discharged or discharged under honorable conditions, who has a 100% total and permanent, service-connected, disability, and you must have a Veteran's Disability Certification from the Veterans Administration. Under certain conditions, the surviving spouse (who has not remarried), of either a disabled veteran or service member meeting the current requirements may also qualify for the program.

NOTE: Disability Pensions are NOT considered "service-connected".