Office of the Henderson County Assessor

Individual Personal Property Listing

TAX YEAR: 2015

FOR DEPARTMENT USE ONLY

<table>
<thead>
<tr>
<th>ABSTRACT #</th>
<th>TAX JURISDICTION/MUNICIPALITY</th>
<th>PENALTY %</th>
<th>PRIOR YEAR VALUE</th>
<th>TOTAL ASSESSED VALUE</th>
</tr>
</thead>
</table>

A Ownership Information

ATTENTION MANUFACTURED HOME OWNERS:
If you sold a manufactured home during calendar year 2014, please indicate the new owner, sale date and sale price below.

Name__________________________ Phone__________________________
Address________________________
City, St, Zip_____________________
Date Sold______________________ Sale Price______________________

B Physical Location of Personal Property:

200 North Grove Street Suite 102 Hendersonville, NC 28792-5027
Phone (828)-697-4870 Fax (828)-697-4578
Website: www.hendersoncountync.org/ca
Email: taxdept@hendersoncountync.org

TO AVOID PENALTY, RETURN SIGNED, COMPLETED LISTING BY FEBRUARY 2nd

C Listed Property: Below is personal property listed in your name for which you will be billed in 2015.
PLEASE SEE INSTRUCTIONS

D Personal Property - You must list, with complete descriptions, any properties in your possession in Henderson County as of January 1st, which are not listed above. Property Types include: (Aircraft, Watercraft plus motor, Manufactured Home, Unregistered Vehicle, etc…) Do not list licensed (tagged) vehicles, leased vehicles, or real property. PLEASE SEE INSTRUCTIONS.

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Model Year</th>
<th>Make</th>
<th>Model</th>
<th>Length and Width</th>
<th>VIN#, Tail#, Registration #</th>
<th>Year Acquired</th>
<th>Original Cost</th>
</tr>
</thead>
<tbody>
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Failure to timely list any personal property in your possession as of January 1, 2015, shall result in a 10% penalty of the amount of the tax per North Carolina General Statute 105-312(h).

E AFFIRMATION -SEE INSTRUCTIONS

UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING, INCLUDING ANY ACCOMPANYING STATEMENT, SCHEDULE, AND OTHER INFORMATION IS TRUE AND COMPLETE.

Signature__________________________ Date__________________________ Printed Name__________________________

Home Phone__________________________ Business Phone__________________________ Email Address__________________________
## HENDERSON COUNTY-Individual Personal Property Listing INSTRUCTIONS

**To Avoid Penalty, Return Signed Completed Listing by February 2nd.**

<table>
<thead>
<tr>
<th></th>
<th>Ownership Information</th>
</tr>
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<tbody>
<tr>
<td>A</td>
<td>Please provide all requested information and provide corrections if necessary. All ownership information on this form is as of January 1st of the tax year. Please review and update additional information requested in this section.</td>
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<tr>
<th></th>
<th>Physical Location</th>
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<tbody>
<tr>
<td>B</td>
<td>Enter physical location of listed property as of January 1st of the tax year indicated on the top of the form. If you own multiple properties at different locations, a separate listing form must be completed for each location. Contact our office for additional property listing forms. If you own a watercraft registered in Henderson County, it may have been prelisted based on information received from the North Carolina Wildlife Resources Commission.</td>
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</tbody>
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<tr>
<th></th>
<th>Listed Personal Property</th>
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<tbody>
<tr>
<td>C</td>
<td>Draw one line through any property you did not own on January 1st of the tax year indicated on the top of the form. For properties you no longer own, please attach proof, such as Notarized Bill of Sale, location of property if not in Henderson County, Bankruptcy or Repossession Documents. If you have sold or transferred ownership of this property, please provide New Owner Contact Information.</td>
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<tr>
<td>D</td>
<td>Enter Items owned as of January 1st of the tax year indicated on the top of the form. List all boats, boat motors, manufactured homes, aircraft, and unlicensed vehicles owned by you on January 1st. Please provide complete descriptions of all property. You may also attach detailed information about the property if it does not fit in the space provided. <strong>Licensed Vehicles</strong>: Do not list vehicles currently licensed by the North Carolina Department of Motor Vehicles. <strong>Unlicensed Vehicles</strong>: Vehicles not licensed with the North Carolina Department of Motor Vehicles must be listed. Vehicles include cars, trucks, trailers- all types, motorcycles, and motor homes. If your vehicle is damaged or claimed as a total loss, submit any information as to its condition as of January 1st. <strong>Watercraft (Boats)</strong>: Watercraft ownership is determined by information received from the NC Wildlife Resources Commission, Marinas, as well as boats properly listed by owner as of January 1. Please provide as much information as possible to ensure the property can be valued accurately. Please contact the Assessor’s office for any clarification.</td>
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<td>E</td>
<td>Signature must be that of the owner, partner or principal officer or individual having power of attorney. Listings may be subject to audit review, for compliance and accuracy of returns. Any individual who willfully makes and subscribes an abstract (listing) required by this Subchapter (of the Revenue Laws) which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by a fine not to exceed $ 1,000 and/or imprisonment up to 60 days.)</td>
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</table>
TAX RELIEF PROGRAMS- North Carolina General Statute 105-277.1
PLEASE READ CAREFULLY: If you are at least 65 years of age or older, OR totally and permanently disabled (Veteran or non-Veteran), you may qualify for one of the following tax relief programs outlined below. Please read the information before requesting an application. To be approved, you must meet all of the eligibility requirements for that particular program.

***ELDERLY OR DISABLED PROPERTY TAX HOMESTEAD EXCLUSION (NON-VETERANS) ***

North Carolina excludes from property taxes the first $25,000 or 50% (whichever is greater) of assessed value for specific real property or a manufactured home occupied by the owner as their permanent residence.

To qualify for the exclusion, applicants must meet the following requirements:

1. Applicant must be 65 years of age or older, OR totally and permanently disabled. If not 65 or older and claiming total and permanent disability, you will need a Certification Disability from a physician licensed to practice medicine in North Carolina. You must have a physical or mental impairment that substantially precludes you from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout your life. To obtain a Certification of Disability Form, please contact the Assessor’s Office.
2. Applicant must be the legal owner listed on the title as of January 1, 2015.
3. Total income for the applicant (and their spouse) must not exceed the annual Income Eligibility Limit (IEL), $29,000 for 2014 program. Income documentation must be submitted. Total income is defined as ALL monies received other than gifts or inheritances from a spouse, ancestor, or descendant. For married applicants residing with their spouse, the income of both spouses must be included even if only one is listed as the owner of the property as of January 1, 2015.

If you are currently receiving the exclusion, you do not need to reapply unless your permanent residence has changed. However, current recipients are required to notify our office if their income now exceeds the IEL, or if they are no longer totally and permanently disabled, or if the person receiving the exclusion last year became deceased prior to January 1, 2015:

• The person required by law to list the property must notify the Henderson County Assessor’s Office.
• The surviving spouse or joint property owner is required to reapply for the exclusion.

Failure to submit any of these notices before June 1st may result in penalties, interest, and possible loss of the exclusion.

***DISABLED VETERANS PROPERTY TAX HOMESTEAD EXCLUSION***

North Carolina excludes from property taxes 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 for the exclusion, applicants must meet the following requirements:

1. You must be a veteran, honorably discharged or discharged under honorable conditions, who has a 100% total and permanent, service-connected, disability.
2. You must have a Veteran’s Disability Certification from the Veterans Administration. To obtain a Veterans' Disability Certification Form, please contact the Assessor's Office.
3. The surviving spouse (who has not remarried) of either a disabled veteran or service member meeting the above requirements may also qualify under certain conditions.

Disability PENSIONS are NOT Service-Connected.
Under this program, annual property taxes are limited to a percentage of the owner’s income. For an owner whose income does not exceed the Income Eligibility Limit (IEL) (for tax year 2014, the IEL is $29,000), for the Elderly and Disabled Property Tax Homestead Exclusion, the owner’s taxes are limited to 4% of their (combined spousal) income. For an owner whose IEL is not more than 150% of the IEL (for tax year 2014, 150% of the IEL is $43,500), the owner’s taxes will be limited to 5% of their (combined spousal) income. The taxes exceeding the applicable percentage of the owner’s income will then become deferred (postponed) along with interest until the occurrence of a disqualifying event.

To qualify for this deferment (postponement of payment), the applicant must meet the following requirements:

1. Applicant must be 65 years of age or older, OR totally and permanently disabled. If not 65 or older and claiming total and permanent disability, you will need a Certification Disability from a physician licensed to practice medicine in North Carolina. You must have a physical or mental impairment that substantially precludes you from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout your life. To obtain a Certification of Disability Form, please contact the Assessor’s Office.

2. The applicant must be the legal owner listed on the title as of January 1 for the last five years, and the residence must have been the permanent residence of the owner for all those five years.

3. The total income for the applicant (combined spousal) must not exceed 150% of the IEL for the Elderly and Disabled Property Tax Homestead Exclusion. Documentation as to the owner’s income must be submitted along with the application. Total income is defined as ALL monies received other than gifts or inheritances from a spouse, ancestor, or descendant. For married applicants residing with their spouse, the income of both spouses must be included; even if only one is listed as the owner of the property.

4. Owners of the property must apply, qualify, and elect to defer the taxes under this program.

5. Application is required annually.

The Annual IEL is subject to change each year. For additional information or assistance, please contact the Assessor’s Office, Tax Relief Section.