HENDERSON COUNTY, NORTH CAROLINA
REAL PROPERTY LISTING FORM
TAX YEAR 2015

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

Please read carefully...you may be required to list.

Parcel Number:
Property Description:
Acreage:
Physical Address:
Appraiser Code:

*IMPORTANT: You do not need to complete or return this form if no changes were made to your property in 2014.*

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, begun, erected, damaged or destroyed since January 1, 2014 shall be described and listed by the January 1, 2015 owner regardless of who made the changes in the prior year.

DESCRIBE ANY NEW BUILDINGS BEGUN, COMPLETED OR ACQUIRED IN 2014

NEW HOUSE____________ DOUBLE WIDE MOBILE HOME__________(year) SINGLE WIDE MOBILE HOME__________(year)
COMMERCIAL / INDUSTRIAL /MULTI-FAMILY OTHER
PERCENT COMPLETE ON JANUARY 1, 2015 % BUILDING COSTS AS OF JANUARY 1, 2015 $

DESCRIPTION OF CHANGES AND/OR REMODELING % COMPLETE 01/01/2015 TOTAL COST

- ADDED FULL BATH(S) HOW MANY % $
- ADDED 1/2 BATH(S) HOW MANY % $
- ADDED SCREENED PORCH SIZE X % $
- ADDED SUN ROOM HEATED SIZE X % $
- ADDED DECK SIZE X % $
- ADDED ROOMS TYPE SIZE X % $
- ADDED OUTBUILDING TYPE SIZE X % $
- ADDED GARAGE/CARPOT TYPE SIZE X % $
- ADDED IN-GROUND POOL TYPE SIZE X % $
- ADDED/CHANGED HEAT/AC TYPE SIZE X % $
- FINISHED BASEMENT % FINISHED SIZE SQ FT % $
- FINISHED GARAGE TO LIVING AREA SIZE X % $
- ADDED MOBILE HOME SITE(S) HOW MANY TOTAL % $
- OTHER % $

DESCRIBE ANY HOUSE OR BUILDING DESTROYED, DEMOLISHED OR REMOVED FROM REAL PROPERTY IN 2014

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.

*Must return by February 2, 2015 (USPS postmark date) if changes were made to avoid a 10% late listing penalty*

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

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 __________________________
Home Phone __________________________ Cell Phone __________________________ Business Phone __________________________
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 North Carolina residents who are at least 65 years of age or are totally and permanently disabled, and whose income does not exceed $29,000. 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 in 2014, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion in 2014 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 2014, 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 1, 2015.

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 $29,000. If the owner’s income is $29,000 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 $29,000 but less than or equal to $43,500, then the portion of the property taxes on the residence that exceeds 5% of the owner’s income may be deferred.

The deferred taxes 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, 2015.

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.