



Harnett County Tax Department
 305 W Cornelius Harnett Blvd, Ste.101
 Lillington, NC 27546
 Phone: 910-893-7520 Fax: 910-814-8302
 website: www.harnett.org/tax
 Email: taxinfo@harnett.org

Individual Personal Property Listing

TO AVOID PENALTY, RETURN SIGNED COMPLETED LISTING
 FORM BY JANUARY 31ST.

TAX YEAR: 2020

| ABSTRACT NUMBER | TAX JURISDICTION/MUNICIPALITY | PENALTY% | TOTAL ASSESSED VALUE |
|-----------------|-------------------------------|----------|----------------------|
| | | | |

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

Name _____
 Address _____
 City, St., Zip _____
 Phone _____
 Date Sold _____ Sale Price _____

11327PPL - 12/13/19 CMYK

A Ownership Information

Mail Address Change: _____ Physical Location of Property: _____

B List any improvements and/or changes to your real estate or building since January 1, 2019 None []
 Is new construction located on your home tract? Yes () No () If no, specify location _____
 Cost of construction as of Jan. 1. \$ _____ Percentage complete January 1 _____ %

C Mark through any item listed below (if any) that you did not own Jan. 1. Please See Instructions.

| Property Type | Description | Property ID (system) | Property Type | Description | Property ID (system) |
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D PERSONAL PROPERTY - Please list, with complete descriptions, any properties in your possession in Harnett County as of January 1st, which are not listed above. Property Types include: (Aircraft, Watercraft plus motor, Manufactured Home, Unregistered Vehicle, Multi-year tagged vehicles, Vehicles under the international registration plan, vehicles with permanent plates, and vehicles with 3 month plates, farm equipment used for producing income, etc...) Do not list licensed (tagged) vehicles, leased vehicles, or real property. PLEASE SEE INSTRUCTIONS.

| Property Type | Model Year | Make | Model | Length (width if applicable) | Description (Detail) | ORIGINAL COST | YEAR ACQUIRED | PROPERTY ID# (i.e. VIN#, Tail#, Registration#) |
|---------------|------------|------|-------|------------------------------|----------------------|---------------|---------------|--|
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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 of Owner Social Security Number Telephone Employer's Name Date

 Signature of Owner Social Security Number Telephone Employer's Name Date

[] Self Employed Name of Business _____ The disclosure of ssn is voluntary. This number is needed to establish the identification of individuals. The authority to require this number for the administration of a tax is given by United States code title 42, section 405(c) (2) (C) (I) and N.C.G.S. 105-309.

 Email address of owner(s)

Instructions

| | | |
|----------|-----------------------------------|---|
| A | Ownership Information | Please review name, mailing address information and physical location of property and provide corrections if necessary in the spaces provided. All ownership information on this form is as of January 1st of the tax year. If you sold a manufactured home during the preceding calendar year, please provide new owner information (if available) in the space provided. |
| B | Real Property | Harnett County is on a Permanent Listing System for real property, in section B, please report any new construction and/or improvements made to land or buildings before January 1st and the percentage complete as of January 1st. |
| C | Listed Personal Property | <p>Deletions - Draw one line through any property you did not own on January 1st of the tax year indicated on the top of the form, and provide proof of transfer of ownership.</p> <p>Corrections - Make any changes in section C and provide proof if applicable.</p> <p>For Deletions and Corrections: Attach Proof of transfer of ownership (Notarized Bill of Sale, Salvage, New Owner Contact Information, location of property if not in Harnett, Bankruptcy or Repossession Documents.)</p> |
| D | Unlisted Personal Property | <p>Enter personal property owned as of January 1st that is not listed in Section C. List all boats, boat motors, manufactured homes, aircraft, and unlicensed vehicles owned by you on January 1st.</p> <p>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.</p> <p>Licensed Vehicles - Do not list vehicles currently licensed (tagged) by the North Carolina Department of Motor Vehicles (NCDMV). Exception: Permanently Tagged and Apportioned motor vehicles must be listed as they are not included on NCDMV registration renewal notices.</p> <p>Unlicensed Vehicles - Vehicles not licensed with the North Carolina Department of Motor Vehicles must be listed. Vehicles include cars, trucks, trailers - all types, motorcycles, campers and motor homes.</p> <p>Watercraft (Boats) - Watercraft ownership information is received from boats property listed by the owner. Please list boat motor 1 horse power and boat motor 2 horse power if applicable.</p> <p>Aircraft - Aircraft ownership information is received from aircraft property listed by the owner. Please provide engine hours and engine maintenance if available.</p> <p>Manufactured Homes - Manufactured home ownership information is received from manufactured homes property listed by the owner. If you have sold a manufactured home listed on this form, please provide new owner information, if available, in section A of this form.</p> <p>Please provide as much information as possible to ensure the property can be valued accurately.</p> |
| E | Affirmation | <p>Signature must be that of the owner, partner or principal officer or individual having power of attorney.</p> <p>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.)</p> |
| | Military Personnel | All military personnel owning personal property must sign and return this abstract to the Tax Office on or before January 31st stating place of legal residence. If your home of record is other than North Carolina and you are requesting property tax exclusion you should furnish proof of <u>State and Address of Record</u> (Leave and Earnings Statement). Military spouses may also be exempt from property taxes if their home of record is the same as the service member or if they have resided in the home state of the service member. The following documentation is required for spouses exemption: Spouses military ID, Service member's LES and Verification of state residency. |

HARNETT COUNTY TAX RELIEF APPLICATION REQUEST FORM

TAX RELIEF PROGRAMS - North Carolina General Statute 105-277.1

If you are over the age of 65, OR totally and permanently disabled (non-Veteran and Veteran), you may qualify for one of the tax relief programs outlined below, please read the information before requesting application.

YES! I have read the information below and would like to receive a Tax Relief Application Packet, THIS IS NOT A TAX RELIEF APPLICATION.

(Check Here) Signature Date Printed Name Phone

Please indicate which tax relief program you would like to apply for:

- Elderly (65 years of age or older as of January 1)
 Disabled (totally & permanently disabled)
 Disabled Veteran (honorably discharged, 100% total & permanent)
 Circuit Breaker (for elderly and disabled)

*****LOW INCOME HOMESTEAD EXCLUSION FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED (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 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 are claiming total and permanent disability, you will need a Certificate of Total and Permanent Disability from a North Carolina physician or governmental agency licensed to practice medicine. 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.
2. Applicant must be the legal owner listed on the title as of January 1st and must live at residence.
3. Total annual income for the applicant (and their spouse) must not exceed the *annual income (\$31,000) limit for this program. Income documentation must be submitted. 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.

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 *annual income limit, or if they are no longer totally and permanently disabled, or if the person receiving the exclusion last year became deceased prior to January 1st.

- The person required by law to list the property must notify the Harnett County Tax Department.
- The surviving spouse or joint property owner is required to reapply for the exclusion.

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

*****TOTALLY AND PERMANENTLY DISABLED VETERANS*****

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 an honorably discharged veteran who has a 100% total and permanent disability that is service-connected.
2. You must have a Veteran's Disability Certification from the Veterans Administration or a federal agency.
Disability PENSIONS are NOT Service-Connected.

MAILING ADDRESS:

Harnett County Tax Department
305 W. Cornelius Harnett Blvd., Suite 101
Lillington, NC 27546

CONTACT INFORMATION:

Phone: 910-893-7520

SEE REVERSE FOR INFORMATION ABOUT THE TAX DEFERMENT (CIRCUIT BREAKER) PROGRAM AND LAND USE VALUATION.

*****PROPERTY TAX DEFERMENT FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED
(CIRCUIT BREAKER) *****

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 *annual income eligibility limit (\$31,000) for the Low Income Homestead Exclusion, the owner's taxes are limited to 4% of their (combined spousal) income. For an owner whose *annual income exceeds the limit but by no more than 150%, which for 2020 is \$46,500, 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 a disqualification.

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

Applicant must be 65 years of age or older, OR totally and permanently disabled. If not 65 or older and are claiming total and permanent disability, you will need a Certificate of Total and Permanent Disability from a North Carolina physician or governmental agency licensed to practice medicine. 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.

2. Applicant must be the legal owner listed on the title as of January 1st for the last five years.

3. The total *annual income for the applicant (and their spouse) must not exceed the *annual income limit for the Low Income Homestead Exclusion by 150%. Documentation as to the owner's income must be submitted along with the application. 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. ALL OWNERS of the property must apply and elect to defer the applicable portion of their taxes.

5. A new application is required annually.

***Annual Income Eligibility Limit changes every year. Please contact 910-893-7520 or visit our website at www.harnett.org/tax to obtain the specific income amount applicable.**

LAND USE VALUATION

If your land is being used for Horticulture, Agriculture, or Forestry production you may qualify for the Present Use Value program. Basic requirements for Present-Use Value are mandated by the General Assembly under NC General Statute 105-277.3. These requirements include such things as minimum land size, income, sound management plan, and ownership requirements. There are additional ownership requirements for business entities and trusts.

- Horticultural land is required to have at least one parcel of land that has a minimum of 5 acres in active production of fruit, vegetables, nursery or floral products.
- Agricultural land is required to have at least one parcel of land that has a minimum of 10 acres in actual production. Production may include such items as: corn, beans, cotton, tobacco or livestock.
- Forestland must have at least one parcel of land which has a minimum of 20 acres that is actively engaged in the commercial growing of trees under a sound management program. A forest management plan may be secured through the NC Forest Service or a private registered forester may be hired to write a management plan for this parcel.

These programs are voluntary and an initial application must be filed in the county in which the property is located in, during the annual listing period, from January 1 through January 31. All owners of the property must sign an application and provide necessary documentation to be considered for the program. Program participants are subject to audits to ensure that program requirements are being met.

If you have a family member currently in the program and is now deceased, please notify the Tax office immediately so that we may update the necessary information to keep the property in the program.

If you want to learn more about this program, please call the Tax office at 910-893-7520 or email puv@harnett.org.

