



DURHAM COUNTY TAX ADMINISTRATION

PO BOX 3397
DURHAM, NC 27702

Phone: (919) 560-0300 Website: www.dconc.gov

2020 REAL AND PERSONAL
PROPERTY LISTING FORM

See Other Side for Important Information

Table with 4 columns: ACCOUNT NUMBER, LISTING NUMBER, PARCEL NUMBER, TAX DISTRICT. Includes a row for FOR DEPARTMENT USE ONLY with LATE LIST PENALTY, ASSESSED VALUE, and NOTES.

A. OWNER NAME AND ADDRESS CORRECTIONS

Name 1:
Name 2:
Address:
City: State: Zip:

Deadline to Avoid 10% Late Listing Penalty
January 31, 2020

IMPORTANT - THIS FORM MUST BE SIGNED AND RETURNED.

B. PERSONAL PROPERTY

- 1. Confirm and correct the preprinted list. Mark through any personal property not owned on January 1, 2020 and indicate if sold, traded, or given away, etc.
2. Add any additional personal property that was owned as of January 1, 2020 but not preprinted on the form.

Table with 7 columns: YEAR, MAKE, MODEL/STYLE, VEHICLE IDENTIFICATION NUMBER, SIZE WIDTH/LENGTH, PURCHASE COST, PURCHASE YEAR. Includes a large watermark: DUE BY JANUARY 31st

C. REAL PROPERTY - If you made changes to real property during 2019, indicate type of work and percent of completion as of January 1, 2020.

Table for real property changes with columns: Built new house/structure, Additions/Remodeling, Demolition/Removal. Sub-columns include Cost \$, % Complete, and Address.

D. AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers [] Taxpayer [] Guardian [] Authorized Agent [] Other person having knowledge of and charged with the care of the person and property of the taxpayer

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

- [] Principal Officer of the Taxpayer Title
[] Full-time employee of the taxpayer who has been officially empowered by the principal officer to list the property and sign the affirmation. Title
[] Authorized agent. If this capacity is selected. I certify that I have NCDOR Form AV-59 on file for this taxpayer: [] Yes [] No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief, this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete.

Signature Date Authorized Agent
Telephone Number Fax Number Email Address

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor.

PROPERTY TAX LISTING INSTRUCTIONS

A. Owner Name and Address Corrections-Please review preprinted owner name and mailing address. Indicate any changes to your name or mailing address.

B. Personal Property-List all manufactured homes, boats and boat motors, jet skis, aircraft, unlicensed vehicles, permanent tag vehicles, and International Registration Plan (IRP) vehicles owned as of January 1, 2020. Please provide complete descriptions of all property. Attach a separate sheet if necessary.

Manufactured Homes-Manufactured or mobile homes located in Durham County must be listed.

Boats and Boat Motors-Watercraft located in Durham County must be listed. Watercraft may include but is not limited to boats and boat motors and jet skis.

Aircraft-Aircraft, including Hot Air Balloons, Ultralights, and Gliders, located in Durham County must be listed.

Licensed Vehicles-The taxes on licensed vehicles will be included on the North Carolina Combined Registration Renewal and Property Tax Notice. Do not list licensed vehicles with an annual registration renewal unless the vehicle has an IRP registration.

International Registration Plan (IRP) vehicles-If you or your business owns a vehicle that has an IRP registration, these vehicles are required to be listed for property tax purposes. Complete and return the enclosed listing form and attach a list of IRP vehicles. Be sure to include the vehicle's make, model, year, VIN and license plate.

Unlicensed Vehicles-Vehicles not licensed with the NC Department of Motor Vehicles must be listed.

Permanent Multi-Year Trailers-Trailers licensed for multiple years with the NC Department of Motor Vehicles must be listed.

Business Personal Property-Business personal property such as furniture, fixtures, computers, machinery & equipment, supplies, leasehold improvements, construction in progress (CIP), appliances in rental property, and farm equipment used for a trade or business should be listed on a Business listing form. Business listing forms are available on our website.

Personal Property values may be appealed for thirty (30) days after receiving the bill. The letter of appeal should provide a description of your disagreement and include any documentation that will assist us in reviewing the account.

C. Real Property-Real Property in Durham County is permanently listed and does not require an annual listing. However, Real Property owners are required to list any new construction, additions, improvements, and deletions that occurred during the prior calendar year.

Real Property values reflect the market value as of the most recent county wide reappraisal. Property owners can appeal the appraised real property values beginning January 1 each year. The deadline to file the appeal is the day the Board of Equalization and Review adjourns.

D. Affirmation-This listing must be signed by the person whose duty it is to list property for taxation. In the case of an individual taxpayer who is unable to list his property, a guardian, authorized agent or other person having knowledge of and charged with the care of the person and property of the taxpayer may sign the listing, indicating their capacity. In the case of a corporation, partnership, limited liability company or unincorporated association, the listing may be signed by a principal officer of the taxpayer, a full-time employee of the taxpayer who has been empowered to do so by a principal officer of the taxpayer or an agent of the taxpayer authorized by a principal officer of the taxpayer.

PROPERTY TAX RELIEF

North Carolina offers income based property tax relief programs for homeowners who are at least 65 years of age or totally and permanently disabled. Homes owned by honorably discharged disabled veterans or their unmarried surviving spouses may also be eligible for tax relief.

1. Elderly or Disabled Exclusion (G.S. 105-277.1)

Assessment reduction of \$25,000 or 50% of the appraised value, whichever is greater

- a. Age 65 or older as of January 1 or totally and permanently disabled as of January 1
- b. Income must be \$31,000 or less
- c. NC Resident
- d. One-time application required

2. Disabled Veteran Exclusion (G.S. 105-277.1C)

Assessment reduction of first \$45,000 of the appraised value of permanent residence

- a. Available to a Disabled Veteran whose character of service at separation was honorable or under honorable conditions or their unmarried surviving spouse.
- b. Must also meet one of the following requirements:
 - Received benefits for specially adapted housing under 38 USC 2101 as of January 1.
 - Received certification by the US Dept of Veterans Affairs that the veteran has a service-connected, permanent and total disability as of January 1.
 - The veteran is deceased and the veteran's death was a result of a service-connected condition as of January 1 as certified by the US Dept of Veterans Affairs
- c. NC Resident
- d. One-time application required

3. Circuit Breaker Tax Deferment Programs (G.S. 105-277.1B)

Under this program, taxes for each year are limited to a percentage of the qualifying owner's income.

- a. Age 65 or older as of January 1 or totally and permanently disabled as of January 1
- b. Must have owned and occupied property as the owner's permanent legal residence for five years
- c. NC Resident
- d. Income cannot exceed \$46,500
 - If income is \$31,000 or less, taxes on the permanent residence are limited to 4% of income.
 - If income is between \$31,001 and \$46,500, taxes on the permanent residence are limited to 5% of income.
- e. Taxes over the limitation are deferred taxes
- f. Deferred taxes are a lien on the property
- g. Interest accrues on deferred taxes as if they had been payable on the original due dates
- h. Requires an annual application

Information on the various programs can be found on our web site at www.dconc.gov/tax. To request an application for one of these programs, please call our office at (919) 560-0300 or visit our website. The deadline for submitting a tax relief application is June 1, 2020. Late applications may be considered for good cause through the last day of the calendar year in which the tax is levied. A late application received after the calendar year ends will not be accepted and cannot be considered for approval or denial for any reason or circumstance.

CONTACT INFORMATION

Physical Location:
Durham County Tax Administration
201 East Main Street, Third Floor
Durham, NC 27701

Mailing Address:
Durham County Tax Administration
PO Box 3397
Durham, NC 27702

Phone: (919) 560-0300

Fax: (919) 560-0350

Email: tax_assessor@dconc.gov

This form is due by January 31, 2020. Listings submitted by mail shall be deemed filed as of the date shown on the postmark affixed by Postal Service. If no date is shown on the postmark, or if the postmark is not affixed by the United States Postal Service, the abstract is considered filed when received in the office of the assessor.