

PITT COUNTY TAX ADMINISTRATION

NORTH CAROLINA Individual Listing Form

RETURN TO:
PITT COUNTY
TAX ADMINISTRATION
P.O. BOX 43
GREENVILLE, NC 27835-0043
PHONE: (252) 902-3403

IMPORTANT INFORMATION
ON BACK

PENALTY ADDED TO
ALL MAIL
ABSTRACTS
POSTMARKED
AFTER JANUARY 31.

YEAR
2020

A. INFORMATION

Name and Address:

TAX JURISDICTION
SEQUENCE NUMBER
ABSTRACT NUMBER

PROPERTY OWNER'S SOCIAL SECURITY NO. _____

YEAR BORN _____ SEX _____

EMPLOYER _____ PHONE _____

EMAIL _____

SPOUSE'S SOCIAL SECURITY NO. _____

YEAR BORN _____ SEX _____

EMPLOYER _____ PHONE _____

Senior Citizens / Permanently Disabled Citizens / Disabled Veterans / Owners of Agriculture, Horticulture or Forest Land: You may be eligible for an exclusion, exemption, or deferment. For more information, see back of form.

B. Real Property

Pitt County is on a 'Permanent Listing System' for real property; therefore, no real property shall receive a penalty due to failure to list. However, the taxpayer continues to have the responsibility to report any changes or improvements. In the space provided below, please report any new construction and/or improvements made to land or buildings in the prior year, and the percentage of completion as of January 1. Report additions or improvements made during prior year: _____ Percent complete January 1 _____ %.

C. Personal Property

In accordance with North Carolina law, all taxpayers are required to list the following personal property each year: Mobile Homes, Boats, Boat Motors, All Types of Watercraft, All Types of Aircraft, Unlicensed Vehicles (includes automobiles, trucks, trailers, and motorcycles that are not currently licensed).

Note: Vehicles that are currently licensed should NOT be listed. You will pay NCDMV your local property tax and tag fee together at the time of your renewal. **However, if you have purchased a multi-year tag, you are required to list the vehicle for personal property taxes.**

Preprinted below is the personal property listed last year.

Please review the TYPE - MAKE/MODEL - YEAR - LENGTH AND WIDTH for accuracy. Please specify the Location Address.

ADD PROPERTY OWNED, PURCHASED, OR MOVED TO THIS COUNTY (IF NOT PREPRINTED ABOVE)

TYPE	YEAR	MAKE	MOTOR ID NUMBER MODEL/DESCRIPTION	LOCATION ADDRESS	BOAT H/P	BOAT LENGTH	BOAT REGIS #	MOBILE HOME WIDTH x LENGTH	ORIGINAL COST	YEAR ACQUIRED	FOR OFFICE USE ONLY

D. Affirmation

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 are true and complete (If this affirmation is signed by an individual other than the taxpayer, the individual affirms that they are familiar with the extent and true value of all the taxpayer's property subject to taxation in this County and that their affirmation is based on all the information of which they have any knowledge.).

Signature: _____ Date: _____

Any individual who willfully makes and subscribes an abstract listing required by this Subchapter (of the Revenue Laws) which the individual does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor (Punishable by imprisonment up to 60 days.).

Tax Office Use Only

Tax Relief _____

Parcel No. _____

Real _____

Personal _____

Total Tax Value _____

Penalty _____

INDIVIDUAL LISTING FORM – IMPORTANT INFORMATION

- **WHEN TO LIST:** During the month of January, excluding Saturdays, Sundays, and Holidays.
 - **WHERE OR HOW TO LIST:** (1) In person - Tax Assessor's Office, 110 Evans St., Greenville (2) By mail - If you listed last year, you will receive a form in the mail the first week in January. If you did not list last year, you can request an Individual Listing Form by calling 252-902-3402 or you can go to our website www.pittcountync.gov under Government / Forms Library / Tax Administration.
 - **BUSINESS:** Assets owned by businesses or farms are considered to be business personal property and should be listed on a business form. Examples of these are: Machinery, Equipment, Computers, Furniture, Fixtures, Tractors, Harvesters, Combines, Implements, Tools, etc. If you listed last year, you will receive a form in the mail the first week in January. If you did not list last year, you can request a Business Listing Form by calling 252-902-3412 or you can go to our website www.pittcountync.gov under Government / Forms Library / Tax Administration.
 - **PREPRINTED INFORMATION:** Review and verify that the preprinted information is correct. If you have changed your name, address, etc. mark through the old information and write in the updated information. If you no longer own an item listed under the personal property section, mark through the item and indicate why (sold, destroyed, moved out of county, etc.).
 - **SOCIAL SECURITY NUMBER:** This number is requested pursuant to G.S. 132-1.0, G.S. 143-64.60 and 42 U.S.C. Section 405 (c)(2) (C)(i), a provision of federal law that permits state and local governments to require an individual to provide their Social Security as part of the administration of a state or local tax. The Social Security will be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the Social Security will allow the Tax Collector to claim payment of an unpaid property tax bill from any State income tax refund that might be otherwise 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 garnish wages or attach bank accounts for failure to timely pay taxes.
- SIGNATURE / DATE:** Do not forget to sign and date this form and return it to our office by the end of January. A 10% late listing penalty
- will be added to all listings received or postmarked after January 31st. Listing forms received without a signature will be considered incomplete and returned to the taxpayer.

SENIOR CITIZENS / PERMANENTLY DISABLED CITIZENS – PROPERTY TAX EXCLUSION: 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 \$31,000. The amount of the appraised value of the residence that may be excluded from taxation is the greater of \$25,000 or 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 last year, you do not need to apply again unless you have a change in your permanent residence or income. If you received the exclusion last year, 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 last year, but are now eligible, you may obtain an application from the Tax Assessor's Office. **This is a one time application. It must be filed with the Tax Assessor's Office by June 1.**

SENIOR CITIZENS / PERMANENTLY DISABLED CITIZENS – 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 for at least five years, is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$46,500. **If the owner's income is \$31,000 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 \$31,000 but less than or equal to \$46,500, 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 Pitt County Tax Administration, 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 must elect to take only one of these forms of property tax relief. **An annual application must be filed with the Tax Assessor's Office by June 1.**

DISABLED VETERANS EXCLUSION: North Carolina excludes from property taxes \$45,000 of value if you are a Honorably Discharged Veteran with a 100% total and permanent "service connected" disability, or the unmarried surviving spouse. A veteran's disability certification must be provided. **This is a one time application. It must be filed with the Tax Assessor's Office by June 1.**

PRESENT USE VALUE ASSESSMENT: The State Legislature has made provisions for partial deferment of taxes available to owners of agricultural, horticultural and forest land. For details about this deferment, contact the Tax Assessor's Office during the regular listing period.