

PERSONAL PROPERTY LISTING FORM

2019

Return by
 January 31, 2019
 to avoid a 10% penalty

ABSTRACT NUMBER	OWNER ID

ABSTRACT FOR LISTING REAL AND PERSONAL PROPERTY AS OF	JANUARY 1, 2019	REFER TO BACK FOR INSTRUCTIONS																
A IF POST OFFICE BOX IS USED, PLEASE GIVE STREET ADDRESS. B NAME & ADDRESS (PLEASE MAKE CORRECTIONS)		Property Tax Relief for Elderly, Permanently Disabled, Disabled Veterans & Circuit Breaker – a Deferred Tax program for the elderly in Section J. More information available on our website at www.buncombecounty.org.																
		<table border="1"> <tr> <th>C PARCEL IDENTIFICATION NUMBER (PIN)</th> <th>TAX DISTRICTS</th> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <th colspan="2">DESCRIPTION</th> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>LAND VALUE</td> <td> </td> </tr> <tr> <td>BUILDING VALUE</td> <td> </td> </tr> <tr> <td>MISCELLANEOUS IMPROVEMENT VALUE</td> <td> </td> </tr> <tr> <td>DEFERRED VALUE</td> <td> </td> </tr> </table>	C PARCEL IDENTIFICATION NUMBER (PIN)	TAX DISTRICTS			DESCRIPTION				LAND VALUE		BUILDING VALUE		MISCELLANEOUS IMPROVEMENT VALUE		DEFERRED VALUE	
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D List in this section all **Manufactured Homes and Improvements, Boats, Boat Motors, Jet Skis, Aircraft, Multi-year and Permanent Tagged Trailers and Untagged Vehicles, such as Automobiles, Trucks, Trailers (camping, utility, boat and animal trailers), Campers, Motorcycles** you owned on January 1. Do not list vehicles for which you purchase a license plate for each year.

DELETIONS Mark through items you no longer owned on January 1.

If a manufactured home has been sold, please indicate the name of the person you sold it to here. ➡

TYPE	Year, Make, Model, Description, VIN, Aircraft include Engine Time & FAA #, Manufactured Home & Improvements, Length, Width, Size, Location, Boat, Boat Motor HP, Untagged Vehicles, Multi-year & Permanent Tagged Trailers.	TAX OFFICE USE

E On Whose Land is the Manufactured Home Located:	
F Personal Property used in connection with rental residential real estate: Do you provide the following to the tenant? REFRIGERATOR___ STOVE___ WASHER___ DRYER___ DISHWASHER___ FURNITURE___ AIR CONDITIONER___ DO YOU PREFER TO USE 5% OF THE VALUE OF THE HOUSE OR RENTAL UNIT IF COMPLETELY FURNISHED? YES___ NO___ TOTAL VALUE	PRIOR YEAR PERSONAL VALUE «priorYearValue»
G Describe improvements or remodels to your real estate or personal property Manufactured home since last January. _____ Did you get a building permit? Yes___ No___ % complete January 1 st _____ Cost when complete \$_____	

H Owner 1 Employer _____ Daytime Phone No _____ E-mail Address _____ Owner 2 Employer _____ Daytime Phone No _____ E-mail Address _____	I Affirmation of Property Owner GS 105 (310-311) 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 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 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 of Owner/Agent _____ Date _____
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BUNCOMBE COUNTY, NC TAX LISTING FORM FOR REAL & PERSONAL PROPERTY AS OF JANUARY 1, 2019

INSTRUCTIONS FOR BUNCOMBE COUNTY TAX LISTING FORM

- A) If a Post Office Box is used in Section B for the mailing address, please give the street address (location) of the listed personal property in order that the correct taxing district is used.
- B) This is the owner of record & mailing address for the personal property listed on this form. Please make corrections as necessary.
- C) County use only. Parcel identification number (PIN); taxing districts; description; deferred value; real value.
- D) In this section list **manufactured homes, manufactured home improvements, boats, boat motors, jet skis, aircraft, multi-year or permanent tagged trailers, untagged vehicles, such as, automobiles, trucks, trailers, campers and motorcycles** you owned on January 1, 2019. **Do not** list vehicles for which you purchase a license plate each year with exception to IRP Plated Vehicles which are required to be listed.

List Year, Make, Model, Description, Vehicle Identification Number (VIN), Aircraft Engine Time, Length, Width, Size and Location. **Manufactured Home Improvements** include the following and should be listed with year built and size: Manufactured Home Addition; Canopy frame/metal; Carport; Deck; Garage; Gazebo; Patio; Stoop; Terrace; Utility building finished or unfinished; Porch (open, enclosed or screened) Sunroom; Utility Room; and Barn/2-story. Attach an additional page if necessary or download additional tax listing forms online at www.buncombecounty.org.

Deletions: Mark through any items you no longer owned on January 1. If a manufactured home has been sold, please indicate the name of the person you sold it to here.

- E) Please indicate on whose land the manufactured home is located or manufactured home park and lot number.
- F) List personal property household appliances in a dwelling or unit which you own and rent to someone else. Household personal property is taxable if it is used in a rental unit or income producing property. Check the appropriate box in Section F on the front. If you itemize, give the year acquired and your estimated market value. You may attach a separate sheet to the tax listing.
- G) List all improvements, new construction, or removals from your real property or personal property manufactured home since January 1, 2018, the cost when completed and the % complete as of January 1, 2019.
- H) Fill in the information requested for each owner-employer, daytime phone number, e-mail address and date of birth.
- I) Owner or agent's signature and date. **This listing will be rejected if not signed and dated.**
- J) **Are you eligible for tax relief? Check the following three programs to find out if you qualify.**

Elderly/Disabled Exemption: Currently, North Carolina residents who own and occupy their own homes and are either 65 years of age or older or totally & permanently disabled as of January 1 preceding the beginning of the tax year are eligible for a tax break if their income is not more than \$30,200 per year. This program excludes from taxes the greater of \$25,000 or 50% off the assessed value of the permanent residence including up to 1 acre of land. Manufactured homes may qualify regardless of whether the structure is listed as personal property or real property. Any changes in income or eligibility will need to be reported to the tax office as state mandated audits are conducted periodically.

Income is defined as all monies received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names. **Social Security must be included as income.**

Circuit Breaker: The circuit breaker allows a homeowner to defer a portion of their taxes--of which you will only pay back 3 years plus interest once you are disqualified. To be eligible you must be 65 years of age or older or totally and permanently disabled on January 1 preceding the beginning of the tax year; have an income of not more than \$45,300; own and have occupied the home as your permanent residence for the past 5 years. Property taxes are based on your total income (4% of income up to \$30,201; 5% of income from \$30,200 to \$45,300). An application must be filed each year. Please call our office for more information at (828) 250-4915.

Disabled Veterans Exemption: Disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or received benefits for specially adapted housing under 38 USC 2101. You may qualify for an exemption up to \$45,000 off the assessed value of your permanent residence in Buncombe County. This benefit is also available to a surviving spouse (who has not remarried) of either a disabled veteran as defined above, or a veteran who died as result of a service-connected condition. The veteran or surviving spouse must file Form NCDVA-9 (Certification for Disabled Veteran's Property Tax Exclusion) completed by the United States Department of Veterans Affairs indicating that as of January 1 preceding the taxable year for which this exclusion is claimed the service-connected total and permanent disability existed.

If you have any questions, or would like an application, you may contact our office at (828) 250-4915. Office Hours are Monday thru Friday 8:00 a.m. to 5:00 p.m., or check out our website at www.buncombecounty.org.