

# 2018

**Return by  
January 31, 2018  
to avoid a 10% penalty**

**D** List in this section all **Manufactured Homes and Improvements, Boats, Boat motors, Jet Skis, Aircraft, International Registered Plate (IRP) vehicles, 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 with exception to IRP plated vehicles as stated above.

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. ➡**

<b>E On Whose Land is the Manufactured Home Located:</b>	
<b>F</b> 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	<b>PRIOR YEAR PERSONAL VALUE</b>
<b>G</b> 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 1st_____ Cost when complete \$ _____	<b>TAX RELIEF</b>

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# 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, International Plated Vehicles (IRP), multi-year or permanent tagged trailers, untagged vehicles, such as, automobiles, trucks, trailers, campers and motorcycles** you owned on January 1, 2018. **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](http://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, 2017, the cost when completed and the % complete as of January 1, 2018.
- H) Fill in the information requested for each owner-employer, daytime phone number and e-mail address.
- 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 \$29,600 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 & permanently disabled on January 1 preceding the beginning of the tax year; have an income of not more than \$44,400; 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 \$29,600; 5% of income from \$29,601 to \$44,400). 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.- 5:00 p.m. or check out our website at [www.buncombecounty.org/tax](http://www.buncombecounty.org/tax).