

PENDER COUNTY Office of Tax Assessor
 Located: 300 E. Fremont St.
 Mailing
 P.O. Box 67
 Burgaw, North Carolina 28425
 Telephone: 910-259-1221 • Fax: 910-259-1482
 www.pendercountync.gov



**PENDER COUNTY
 2023 INDIVIDUAL LISTING FORM**

FILL OUT FORM COMPLETELY

**RETURN NO LATER THAN MARCH 1, 2023
 TO AVOID A 10% PENALTY!**

Acct. No. _____
 Abstract No. _____
 Fire District _____ Township _____
 PIN _____
 EMAIL ADDRESS _____
 EMPLOYER _____
 SPOUSE'S EMPLOYER _____
 HOME PHONE _____
 WORK PHONE _____

PERSONAL PROPERTY

1. IN THE SECTION BELOW, DELETE THE ITEMS THAT WERE NO LONGER IN YOUR POSSESSION JANUARY 1, 2023 ~~BY DRAWING A LINE THROUGH THE ITEM.~~ IF YOU STILL OWN ITEMS IN THIS SECTION, DO NOT CHANGE. IF THERE ARE NO ITEMS LISTED IN BLUE TYPE BELOW, NO PERSONAL PROPERTY WAS LISTED FOR THIS ABSTRACT IN 2022. ANY UNLISTED TAXABLE PERSONAL PROPERTY YOU OWN ON JANUARY 1, 2023 SHOULD BE LISTED IN SECTION 2.

THE PERSONAL PROPERTY ITEMS TO BE LISTED ARE MOBILE HOMES, BOATS, JET SKIS, AIRCRAFT, MULT-YEAR TAGGED TRAILERS AND ANY UNREGISTERED OR UNTAGGED AUTOMOBILES, TRUCKS, TRAILERS, CAMPERS, MOTOR HOMES, AND MOTORCYCLES.

DO NOT LIST TAGGED AND REGISTERED VEHICLES!

ITEM TYPE: AC-AIRPLANE BT-BOAT, JET SKI BTM-BOAT MOTOR UV-UNREGISTERED VEHICLES CP-CAMPER
 MH-MOBILE HOME OR MANUFACTURED HOME HH-HOUSEHOLD RENTAL MHA-MOBILE HOME ADDITION

2. IN THE SECTION BELOW, LIST ANY ADDITIONAL ITEMS THAT YOU OWNED ON JANUARY 1, 2023 AND NOT PRE-PRINTED ABOVE

ITEM TYPE	MODEL YEAR	MAKE/MODEL	SERIAL OR ID NUMBER	YEAR PURCHASED	SIZE/LENGTH	BOAT MTR HP INB OR OUTB	TAX OFFICE USE
						/	
						/	
						/	
						/	

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- 3. IF YOU SOLD OR DELETED ITEMS LISTED IN SECTION 1 ABOVE, PROVIDE AS MUCH INFORMATION AS POSSIBLE OF THE BUYER. _____
- 4. IF YOU ADDED A MOBILE OR MANUFACTURED HOME IN THE ABOVE SECTION, PLEASE PROVIDE THE PHYSICAL ADDRESS (WHERE YOU HAVE IT SET UP). _____
- 5. IF YOU LISTED A BOAT OR JET SKI ABOVE AND IS STORED AT A MARINA, PLEASE PROVIDE THE NAME AND ADDRESS OF THE MARINA. _____
- 6. IF YOU LISTED A CAMPER ABOVE AND IT IS PARKED AT A CAMPGROUND, PROVIDE THE NAME AND ADDRESS OF THE CAMPGROUND. _____

REAL PROPERTY - REAL ESTATE

- 7. DID YOU BUY OR BUILD A NEW (2022) HOUSE OR BUILDING IN 2022? YES NO WAS IT 100% COMPLETE ON JANUARY 1, 2023? YES NO HOW MUCH DID IT COST? \$ _____ DOES PRICE INCLUDE LOT? YES NO
- 8. WERE ANY ADDITIONS/CHANGES TO YOUR HOUSE OR BUILDINGS MADE DURING 2022 OR PREVIOUS YEARS AND NOT LISTED ON YOUR TAX RECORDS? YES NO IF YES, DESCRIBE CHANGES _____
- 9. IF YOUR ANSWER IS YES TO QUESTION #8 ABOVE, WHAT YEAR DID ADDITIONS AND CHANGES BEGIN? _____ WHAT YEAR WERE THEY COMPLETE? _____
- 10. DID YOU DEMOLISH OR REMOVE BUILDINGS IN 2022? YES NO. IF YES, DESCRIBE _____

AFFIRMATION - SIGNATURE MUST BE OWNER, PARTNER OR PRINCIPLE OFFICER

11. UNDER THE PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING WITH ANY AND ALL STATEMENTS ATTACHED IS TRUE AND COMPLETE.

SIGNATURE OF OWNER _____ DATE _____

IMPORTANT INFORMATION - FREQUENTLY ASKED QUESTIONS

1. Why is Pender County mailing these forms?

North Carolina General Statutes require all property owners in North Carolina to list their taxable personal property between January 1 and January 31 of each year. In addition, it is the responsibility of the owners of real estate to report any changes to real property. As a courtesy to citizens of Pender County, the Tax Assessor's Office is notifying our citizens of their responsibility to list.

2. What if I do not return this form?

A 10% penalty will be added to your 2023 taxes for the property that you do not list by March 1, 2023. If the property is not listed and remains unlisted for multiple years, the property may be subject to a discovery. If discovered, the North Carolina General Statutes requires severe penalties. NCGS 105-312 (h) states: .Computation of Penalties. - Having computed each year's taxes separately as provided in subsection (g), above, there shall be added a penalty of ten percent (10%) of the amount of the tax for the earliest year in which the property was not listed, plus an additional ten percent (10%) of the same amount for each subsequent listing period that lapsed before the property was discovered.. NCGS 105-312 states: . In addition to all other penalties prescribed by law, any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor..

3. What am I required to list on this form?

You are required to list any taxable personal property and any **changes** to any real estate you own. If your personal property is used for a business you own, you must contact the Tax Assessor's Office and they will provide you with a Business Personal Property Listing form. Commercial enterprises, farmers, carpenters, mechanics, and all business owners that have fixed assets such as machinery, equipment, tools, furniture , and fixtures used in business and trade must list this personal property on a Business Personal Property Listing form. Please contact the Tax Assessor's Office for this form.

4. What personal property is required to be listed?

You must list all taxable personal property not exempt such as airplanes, boats, sail boats, boat motors, jet skis, singlewide mobile and manufactured homes not classified as real property . If you have **untagged** and unregistered cars, trucks, buses, travel trailers, campers, livestock trailers, utility trailers, motorcycles, motorcycle trailers, jet ski trailers, or motor homes, you must list these. If these **untagged** and unregistered motor vehicles are wrecked or damaged, please submit information as to its condition on January 1, 2023. If you own these types of vehicles and they are **tagged** with current license plates and are registered, **do not list!** *If you list tagged and registered vehicles, you will pay taxes twice as they are already listed.*

5. What real estate is required to be listed?

The Tax Assessor will list real estate that you purchase or sell, but you must report any changes to your real estate. NCGS 105-303 (b) (1) states: the assessor shall be responsible for listing all real property on the abstracts and tax records each year in the name of the owner of record. but annually, during the listing period established by NCGS 105-307, such persons *shall furnish the assessor with the information concerning improvements on and separate rights in real property* required by NCGS 105-309(c)(3) through (c)(5). **Here are examples:** buildings added such as barns, utility buildings, garages, boat docks, piers, boat houses or any other building structure must be reported. Internal building additions such as remodeling, added rooms or square feet, finishing of upstairs and basements, enclosures of porches and garages and all other changes should be reported on this form in Parts 8-11 on the front page.

6. Do you have rental property or are you a landlord?

If you own rental property (house, apartment, condo, mobile home, doublewide, etc.) and it is **furnished**, contact this office to list the furnishings on a Business Personal Property Listing form **(910) 259-1221**.

7. Is this another tax bill? I just received a tax bill recently.

THIS IS NOT A TAX BILL. However, this is a very important tax document from the Pender County Tax Office. Please return completed by March 1, 2023 to avoid a 10% penalty.

8. My value is too high. How can I appeal my tax value?

Real estate appeals are heard each year by the Pender County Board of Equalization and Review [NCGS 105-322(e)]. Contact the Tax Assessor's Office in January 2023 for an appeal form.

Personal property appeals relating to value, situs, or taxability may be appealed within 30 days of the date of which the tax bill was mailed [NCGS 105-317.1(c)].

9. Must I come by the Tax Office to list my property?

No. You do not have to list your taxes at the Tax Office. As long as your return envelope is postmarked by March 1, 2023, you will not be late. If you have questions, please visit <http://www.pendercountync.gov> or call **(910) 259-1221**. You may visit us at 300 E Fremont Street in Burgaw, NC.

NOTICE:

INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED AND CIRCUIT BREAKER DEFERMENT

General Statute 105-277.1B Property Tax Homestead Exclusion For Elderly Or Disabled Persons:

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 \$33,800. The amount of the appraised value of the residence that may be excluded from taxation is the greater of twenty-five thousand dollars (\$25,000) or fifty percent (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 changed your permanent residence. 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 county tax department. It must be filed with the county assessor by **June 1**.

General Statute 105-277.1B Property Tax Homestead 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 \$50,700. If the owner's income is \$33,800 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 \$31,900 but less than or equal to \$50,700, 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 the county tax department and it must be filed with the county assessor by **June 1**.

PENDER COUNTY TAX ASSESSOR

Location:300 E. Fremont Street

Mailing Address: PO Box 67

Burgaw, NC 28425

910-259-1221

