

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 units; description; deferred value; total real value.
- D) In this **section list mobile homes (MH), mobile home improvements (IMP), 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, 2012. **Do not** list vehicles for which you purchase a license plate each year.

List Year, Make, Model, Description, Vehicle Identification Number (VIN), Aircraft Engine Time, Length, Width, Size and Location. **Mobile Home Improvements (IMP)** include the following and should be listed with year built and size: Mobile 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 mobile home has been sold, please indicate the name of the person you sold it to here.

- E) Please indicate on whose land the mobile home is located or mobile 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 mobile home since January 1, 2011, the cost when completed and the % complete as of January 1, 2012.
- 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 or 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 \$27,100 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 \$40,650; 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 \$27,100; 5% of income from \$27,101 to \$40,650). An application must be filed each year. Please call our office for more information at (828) 250-4920.

Disabled Veteran: Exclusion up to 45,000 of appraised value for honorably discharged veteran who has a **permanent and total** service connected disability from the US Department of Veterans Affairs. There is no age or income limitation for this program. This benefit is also available to the unmarried surviving spouse of the qualifying veteran.

If you have any questions, or would like an application, you may contact our office at (828) 250-4920. Office Hours are Monday thru Friday 8:00 a.m.- 5:00 p.m. or check out our website at www.buncombecounty.org.

The County of Buncombe does not discriminate on the basis of race, color, sex, age, national origin, handicap, or disability in admission or access to, or treatment, or employment, in its services, programs, and activities, in compliance with applicable federal and state laws.