PMS 199, K

5653PPPL 11/7/18

Guilford County Assessor's Office Personal Property Listing Mailing address: P.O. Box 3138

TO AVOID PENALTY, RETURN SIGNED COMPLETE LISTING BY JANUARY 31ST **TAX YEAR:**

Office Location: 400 W Market St Greensboro, NC 27401

Phone: (336) 641-3320 Fax: (336) 641-4508

	Greensboro, NO	C 27402-31 3	38							guilfordcountync.gov dcountync.gov/our-county/tax/tax-forms-rate		
	FOR DEPARTMENT USE ONLY	ABSTRA	C T #		JURISDICTI UNICIPALITY			PENALTY %	PRIOR YEAR VALUE		ASSESSED ALUE	
	A Ownership	Information						Additional Information				
								Tax Relief: Parcel number: Owner ID: Phone number:				
								NOTES:				
В	Physical Location	n of proper	ty:									
С	1 * *	Below is personal property listed in your name for which you will be billed in NSTRUCTIONS.										
]	Property Type	Description of Personal Property								I I I I I I I I I I I I I I I I I I I	Property (system)	
D	which are not listed Trailer with mult	Al Property - Please list with complete descriptions, any properties in your possession in Guilford County as of January 1st, are not listed above. Property Types include: (Aircraft, Watercraft plus motor, Manufactured Home, Unregistered Vehicle, with multi-year tag, Farm Equipment, etc) DO NOT LIST NC LICENSED VEHICLES. SEE INSTRUCTIONS. Type Model Model Model Model Model Model Length (width Description (Including PROPERTY ID #										
1	Property Type	Year	Make	Model	if applica		ost & Year Acquired)			(i.e. VIN#, Registration#)		
E	Real Property In necessary. PLEA	mprovemen SE SEE IN	ts or Ch	anges - List imp TIONS.	provements o	or changes to	real pr	operty made	during 2018.	Attach sc	hedule if	
N T -	Improvement	Total Cost	%	Improver		Total Cost	%	Impro		Total Cost	%	
New Building Addition to Building				Kitchen/Bath Renovation Siding/Windows				Farm Build Swimming				
Garage/Carport/Shed				Finished Attic/Basement				Bldg Razed				
Deck/Patio/Porch				Air Conditioning				Other				
F	AFFIRMATION	N – SEE INS	STRUCT	ΓIONS		•		•			•	
				BY LAW, I HEREBY A ANYING STATEMEN								
S	ignature	Date Printed Name					e	Home Phone				
$\overline{\mathrm{B}}$	Business Phone	$ \overline{\rm Emp}$	loyer	—— <u>Emai</u>	1 Address			Social	Security Num	ber (not re	equired)	

GUILFORD COUNTY Personal Property Listing INSTRUCTIONS

To Avoid Penalty, Return Signed Complete Listing by January 31st

	Ownoushin	Disconnected in Company and an advantage of the company of the com					
A	Ownership Information	Please provide all requested information and provide corrections if necessary. All ownership information on this form is as of January 1st of the tax year. Please review and update additional information requested in this section.					
В	Physical Location	Enter physical location (not a PO Box) of listed property as of January 1st of the tax year indicated on the top of the form. If you own multiple properties at different locations, a separate listing form must be completed for each location. Contact our office for additional property listing forms. If you own a watercraft registered in Guilford County, it may have been prelisted based on information received from the NC Wildlife Resources Commissions.					
С	Listed Personal Property	Deletions-Draw one line through any property you did not own on January 1st of the tax year indicated on the top of the form, and provide proof. Corrections-Make any changes in section C and provide proof if applicable.					
D	Personal Property	Enter Items owned as of January 1st of the tax year indicated on the top of the form. List all boats, boat motors, manufactured homes, aircraft, trailers with multi-year tags, unlicensed vehicles, and farm equipment owned by you on January 1st. Please provide complete descriptions of all property. You may also attach detailed information about the property if it does not fit in the space provided. Licensed Vehicles- Do not list vehicles currently licensed by the North Carolina Department of Motor Vehicles. Multi-year tagged trailers MUST be listed. Unlicensed Vehicles- Vehicles not currently licensed by the NCDOT Division of Motor Vehicles must be listed. Vehicles include cars, trucks, trailers, motorcycles, and motor homes. If your vehicle is damaged or claimed as a total loss, submit any information as to its condition as of January 1st. Watercraft (Boats and Boat Motors)- Watercraft ownership is determined by information received from the NC Wildlife Resources Commission, marinas, as well as boats properly listed by owner as of January 1. Please provide as much information as possible to ensure the property can be valued accurately. Please contact the Assessor's office for any clarification. Farm Equipment – List farm equipment you owned on January 1 if you are farming to produce income. If there is not enough room on this form for all your equipment, call (336) 641-3345 to obtain a different form. Business Personal Property — If you own and operate a business in Guilford County you must complete a Business Personal Property Listing Form. Please contact (336) 641-3345 to obtain a business listing form.					
E	Real Property List improvements or changes to your home or other buildings made during 2018. Provide a description improvement, cost of the improvement and percentage complete as of January 1. For locations other that listed above please attach an additional schedule. Examples of improvements or changes include an addition to a house or building, addition of a carport of finishing a basement or attic, adding a storage building, addition of porch, patio, deck or sunroom, swin Obtaining a building permit does not excuse the property owner from listing improvements or changes in property. Please contact 641-4814 if you have questions.						
F	Affirmation	Signature must be that of the owner, partner or principal officer or individual having power of attorney. Social security numbers are not required. If provided these numbers will assist in the administration of the property tax. The authority to request these numbers is found in 42 USC 405(c)(2)(i) & N.C.G.S. 105-296(a). Listings may be subject to audit review, for compliance and accuracy of returns. Any individual who willfully makes and subscribes an abstract (listing) required by this Subchapter (of the Revenue Laws) which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by a fine not to exceed \$1,000 and/or imprisonment up to 60 days.)					

Guilford County Assessor's Office Personal Property Listing Mailing address: P.O. Box 3138 Greensboro, NC 27402-3138

GUILFORD COUNTY TAX RELIEF APPLICATION INFORMATION

Deadline June 3rd

Tax Year: 2019

FOR INFORMATIONAL PURPOSES ONLY

11/7/18

PMS 199,

TAX RELIEF PROGRAMS- North Carolina General Statute 105-277.1

If you are over the age of 65 or totally and permanently disabled (non-Veteran and Veteran), you may qualify for one of the tax relief programs outlined below, please read the information before requesting application.

You may print an application by visiting our website:

http://www.guilfordcountync.gov/our-county/tax/tax-formsrates

You may request an application by:

• Submitting a written request by mail to: Guilford County Tax Office

PO Box 3138

Greensboro, NC 27402

• Submitting a written request by email to:

indtax@guilfordcountync.gov

• Visiting one of our office locations:

400 W. Market Street 325 E. Russell Avenue Greensboro, NC 27401 High Point, NC 27260

***LOW INCOME HOMESTEAD EXCLUSION FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED (NON-VETERANS) ***

North Carolina excludes from property taxes the first \$25,000 or 50% (whichever is greater) of assessed value for specific real property or manufactured home occupied by the owner as their permanent residence.

To qualify for the exclusion, applicants must meet the following requirements:

- 1. Applicant must be 65 years of age or older, OR totally and permanently disabled. If not 65 or older and are claiming total and permanent disability, you will need a Certificate of Total and Permanent Disability from a North Carolina physician or governmental agency licensed to practice medicine. You must have a physical or mental impairment that substantially preludes you from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout your life.
- 2. Applicant must be legal owner as listed on title or deed as of January 1st.
- 3. Total annual income for the applicant (and their spouse) must not exceed the \$30,200 annual income limit for this program. Income documentation must be submitted. Income is defined as ALL monies received other than gifts or inheritances from a spouse, ancestor, or descendant. For married applicants residing with their spouse, the income of both spouses must be included even if only one is listed as the owner of the property.

If you are currently receiving the exclusion, you do not need to reapply unless your permanent residence has changed. However, current recipients are required to notify our office if their income now exceeds the \$30,200 annual income limit, or if they are no longer totally and permanently disabled, or if the person receiving the exclusion last year became deceased prior to January 1st.

- The person required by law to list the property must notify the Guilford County Assessor's Office.
- The surviving spouse or joint property owner is required to reapply for the exclusion.

Failure to make any of these notices before June 3rd may result in penalties, interest, and the possible loss of the exclusion.

*** TOTALLY AND PERMANENTLY DISABLED VETERANS & UNMARRIED SURVIVING SPOUSES ***

North Carolina excludes from property taxes the first \$45,000 of assessed valued for specific real property or a manufactured home which is owned and occupied by the owner as their permanent residence as of January 1st.

To qualify for the exclusion, applicants must meet the following requirements:

- You must be an honorably discharged veteran who has a 100% total and permanent disability that is service-connected, or the unmarried spouse of a deceased honorably discharged veteran who suffered from a 100% total and permanent serviceconnected disability.
- 2. You must have a Veteran's Disability Certification (NCDVA-9) from the Veterans Administration or a federal agency. **Disability PENSIONS are NOT Service-Connected.**

PROPERTY TAX DEFERMENT FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED (CIRCUIT BREAKER)

Under this program, annual property taxes are limited to a percentage of the owner's income. For an owner whose income does not exceed the \$30,200 annual income eligibility limit for the Low Income Homestead Exclusion, the owner's taxes are limited to 4% of their (combined spousal) income. For an owner whose \$30,200 annual income exceeds the limit but by no more than 150%, the owner's taxes will be limited to 5% of their (combined spousal) income. The taxes exceeding the applicable percentage of the owner's income will then become deferred (postponed) along with interest until a disqualification.

To qualify for this deferment (postponement of payment), the applicant must meet the following requirements:

- 1. Applicant must be 65 years of age or older, OR totally and permanently disabled. If not 65 or older and are claiming total and permanent disability, you will need a Certificate of Total and Permanent Disability from a North Carolina physician or governmental agency licensed to practice medicine. You must have a physical or mental impairment that substantially precludes you from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout your life.
- 2. The applicant must be the legal owner listed on the title as of January 1st for the last five years.
- 3. The total annual income for the applicant (and their spouse) must not exceed the \$30,200 annual income limit of the Low Income Homestead Exclusion by 150%. Documentation as to the owner's income must be submitted along with the application. Income is defined as ALL monies received other than gifts or inheritances from a spouse, ancestor, or descendant. For married applicants residing with their spouse, the income of both spouses must be included; even if only one is listed as the owner of the property.
- 4. ALL OWNERS of the property must apply and elect to defer the applicable portion of their taxes.
- 5. A new application is required annually.

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