

Complete the front and back of the Listing form - Return it before February 17, 2012

**TAX LISTING FORM**  
**Dare County Tax Department**  
**P.O. Box 1000**  
**Manteo, NC 27954**

To Avoid a Late Listing Penalty, Complete and Return No Later than February 17, 2012

SEQ #	Tax District	Real Value
YEAR	Parcel #	Cust #
Desc:		

(Draw one line through any property you DID NOT OWN ON JANUARY 1st)

- 1 -
- 2 -
- 3 -
- 4 -
- 5 -

- 6 -
- 7 -
- 8 -
- 9 -
- 10 -

Is any property listed on this form your primary residence?

YES  NO

**INFORMATION CONCERNING CIRCUIT BREAKER DEFERMENT**

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 at least five years, is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$40,650. If the owner's income is \$27,100 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 \$27,100 but less than or equal to \$40,650, then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred.

Continued - see back

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**.

**Note:** An owner who qualifies for both the property tax homestead exclusion and the property tax homestead circuit breaker may elect to take only one of these forms of property tax relief.

PLEASE LIST BELOW ALL MOBILE HOMES (YEAR, MAKE, LENGTH, WIDTH) WATERCRAFT (AND MOTORS), AIRCRAFT AND ALL UNLICENSED VEHICLES THAT ARE NOT LISTED ON THE FRONT OF THIS CARD. DO NOT LIST LEASED CARS.


**PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED**  
 G.S. 105-277.1 excludes from property taxes the greater of twenty-five thousand (\$25,000) or fifty percent of the assessed value of the residence of certain property owned by North Carolina residents aged 65 or older or totally and permanently disabled whose income does not exceed twenty-seven thousand one hundred dollars (\$27,100).

**APPLICATION FOR PROPERTY TAX RELIEF ONLY**

- (1) Is the property listed on this abstract your permanent residence?  
 Yes  No
- (2) What is your date of birth? \_\_\_\_\_
- (3) Did your disposable income last year exceed \$27,100? Yes  No
- (4) Enter your disposable income  

	Husband	Wife	Total
- (5) Are you totally and permanently disabled? Yes  No
- (6) Do you have a living spouse? Yes  No

Name of park or Landowner _____	
<b>RENTAL PROPERTY</b>	A. Furnished <input type="checkbox"/>
	B. Unfurnished <input type="checkbox"/>
(1) Is property used as a weekly rental?	<input type="checkbox"/>
(2) Is property used as a year round rental?	<input type="checkbox"/>
(3) If rented year round, identify renter.	<input type="checkbox"/>
Name _____	
<b>North Carolina - Dare County Affirmation of Taxpayer</b>	
UNDER PENALTIES PRESCRIBED BY LAW (N.C.G.S 105-310), I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS LISTING AND APPLICATION ARE TRUE AND COMPLETE.	
SIGNATURE _____	
DATE _____	
HOME PHONE _____	BUSINESS PHONE _____
EMPLOYER _____	