



ACCOUNT NUMBER	LISTING NUMBER	PARCEL NUMBER	TAX DISTRICT
ACRES	PROPERTY LOCATION		

A. **B. PERSONAL DATA**

Employer _____
 Home Phone _____ Email _____
 Name 2 _____
 Employer _____
 Home Phone _____ Email _____

IMPORTANT - THIS FORM MUST BE SIGNED AND RETURNED.
Please make sure we have your correct mailing information

C. DO NOT LIST LICENSED VEHICLES: Please list below all manufactured homes, boats, motors, jet skis, aircraft and all un-licensed (un-tagged) automobiles, trucks, trailers, campers, and motorcycles. Shown below is personal property (excluding tagged vehicles) that was listed last year. Please review this information for accuracy. Mark through any personal property not owned January 1st and indicate if sold, traded or given away, etc. If additional space is needed, please attach a separate sheet of paper to this form.

YEAR	MAKE	MODEL/STYLE	VEHICLE IDENTIFICATION NUMBER (VIN)	SIZE WIDTH/LENGTH	PURCHASE COST	PURCHASE YEAR
DUE BY						
FEBRUARY 1ST						

MANUFACTURED HOME STREET ADDRESS: _____ PARK NAME _____ LOT # _____

D. NEW LISTING REQUIREMENT – ANIMAL LISTING

Durham County Animal Ordinance requires that all owners of dogs and/or cats must list with the Durham County Tax Administrator. Please indicate the following (only if not listed before):

Name(s) and Number of Dogs that are altered (spayed or neutered) _____ Number of Dogs un-altered _____

Name(s) and Number of Cats that are altered (spayed or neutered) _____ Number of Cats un-altered _____

Attach a separate sheet with additional dog and cat listings if needed.

REQUIREMENTS FOR KENNEL LICENSE: The Animal Ordinance requires any person who owns, maintains, possesses or controls **five (5)** or more animals of the same species that have been spayed or neutered to apply for a license with the Durham County Tax Administrator. Please mark the appropriate box(es) that applies. We will mail you an application based on the below selection.

General Kennel _____	Name(s) & # Dogs/Cats Altered _____	Name(s) & # of Dogs/Cats Un-Altered _____
Show/Breeder Kennel _____	Name(s) & # Dogs/Cats Altered _____	Name(s) & # of Dogs/Cats Un-Altered _____
Individual Hunter Kennel _____	Name(s) & # Dogs/Cats Altered _____	Name(s) & # of Dogs/Cats Un-Altered _____
Hunting Club Kennel _____	Name(s) & # Dogs/Cats Altered _____	Name(s) & # of Dogs/Cats Un-Altered _____

EXEMPTION FOR ANIMAL TAX:

The following persons or organizations shall be exempt from the licensing fees; the owner of such may apply at the time of the listing for an exemption by making application to the Durham County Tax Administrator.

- Any person owning, possessing or utilizing an animal primarily for the purpose of serving the public or that has been certified to assist handicapped individuals, upon showing proof that the animal has been certified by a duly authorized agency as a service animal. This shall include retired service animals upon proof of service record.
- An owner 65 years of age or older upon showing proof that his/her animal, for which the owner is seeking an exemption, has been spayed or neutered.
- Research institutions owning dogs and/or cats solely for research purposes

The Tax Administrator may grant the requested exemption upon showing proof of one or more of the conditions described above. But in **no** event shall an exemption be granted for a dog that has been declared dangerous or potentially dangerous pursuant to Section 4-191.

Yes, _____ I would like to make application for an animal tax exemption. (Only if you have not made an application before.)

AFFIRMATION

UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING, INCLUDING ANY ACCOMPANYING STATEMENTS, SCHEDULES, AND OTHER INFORMATION, IS TRUE AND COMPLETE.

SIGNATURE/DATE _____ TELEPHONE # _____

E. PROPERTY TAX RELIEF ON PERMANENT RESIDENCE

1. What programs are available for Taxpayers?

a. ELDERLY OR DISABLED EXCLUSION (G.S. 105-277.1)

This program excludes greater of first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner.

(1) Qualifying owner

- (a) At least 65 years of age –or– totally and permanently disabled.
- (b) Cannot have gross income for the previous year that exceeds \$27,100.

b. DISABLED VETERAN EXCLUSION (G.S. 105-277.1C)

This program excludes up to the first \$45,000 of appraised value of the permanent residence of an honorably discharged veteran who has a total and permanent disability that is service-connected or who receives benefits for specially adapted housing under 38 U.S.C. 2101.

- (1) There is no age or income limitation for this program.
- (2) This benefit is also available to the unmarried surviving spouse of an honorably discharged veteran.

c. CIRCUIT BREAKER TAX DEFERMENT PROGRAM (G.S. 105-277.1B)

Under this program, taxes for each year are limited to a percentage of the qualifying owner's income.

(1) Qualifying owner requirements–

- (a) Must be 65 years of age or totally and permanently disabled.
- (b) Must have owned and occupied property as the owner's permanent legal residence for 5 years.
- (c) Must be a North Carolina resident.
- (d) Must have income that does not exceed \$40,650.

- (2) If income is \$27,100 or less, taxes on the permanent residence are limited to 4% of income.
- (3) If income is between \$27,101 and \$40,650, taxes on the permanent residence are limited to 5% of income.
- (4) If income is over \$40,650, owner does not qualify for Circuit Breaker Tax Deferment Program.
- (5) Taxes over the tax limitations are deferred taxes.
- (6) Deferred taxes are a lien on the property.
- (7) Interest accrues on deferred taxes as if they had been payable on the dates on which they would have originally become due.

2. How do you apply for permanent residence exemption/exclusion tax relief programs?

a. Applications are downloadable from our website, or call – (919) 560-0300.

(1) Website – tax.durhamcountync.gov

- (a) Go to – Property Tax Forms and Publications/Property Tax Relief Applications.

b. Taxpayers who previously applied for, and received, the elderly/disabled exclusion are not required to make 2010 application if–

- (1) Income for previous year does not exceed \$27,100.

3. Exemption/Exclusion deadline.

a. Deadline for submitting exemption/exclusion applications to Tax Administrator is June 1, 2010.

F. REAL ESTATE

1. Physical Changes on Land (G.S. 105-303(b) 2) – Report 2009 real estate changes; new, altered, or demolished houses or buildings–

- a. Call---- (919) 560-0300
- b. Email-- tax_assessor@co.durham.nc.us

2. Appeals (G.S. 105-322) – The 2010 Board of Equalization and Review shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May.

- a. Appeals timely filed commence January 1, 2010 and end with advertised Board of Equalization and Review adjournment .
- b. To obtain a 2010 Board of Equalization and Review appeal form, contact Tax Administrator's Office at (919) 560-0300.

3. Present-Use Classifications (G.S. 105-277.3/277.4) – Agricultural, horticultural, and forestland.

- a. Your real estate may qualify for present-use assessment.
 - (1) Depending on program, a qualifying taxpayer must meet ownership, acreage, usage, and income requirements.
- b. Call (919) 560-0300 or visit our website for an application.

G. PERSONAL PROPERTY

1. Rental Residential Personal Property Used In Connection With Rental Real Estate –~~or~~– Income Producing Farm Equipment (G.S. 105-317.1).

a. Do you provide any of the following to a tenant: stove, refrigerator, window air conditioners, washer/dryer, dishwasher, or furniture –~~or~~– use your farm equipment to produce income?

(1) If yes; you are considered a business entity and required to complete a business personal property listing form.

- (a) If you previously listed, you will automatically receive a business personal property listing form.
- (b) If you have not previously listed, forms are downloadable from our website, or call – (919) 560-0300.

(2) Website – tax.durhamcountync.gov

- (a) Go to – Property Tax Forms and Publications/Listing Forms.

H. CONTACT INFORMATION

REMINDER-----Mail or hand deliver completed form(s) to-- Office of Tax Administration
Durham County Administrative Building
200 E Main Street, 1st Floor
PO Box 3397
Durham, NC 27702

Website----- tax.durhamcountync.gov

THIS FORM DUE BY FEBRUARY 1--Listings submitted by mail shall be deemed filed as of date shown on the postmark affixed by Postal Service.