

Mecklenburg County Assessor's Office Individual Personal Property Listing Mailing address: PO Box 36819 Charlotte, North Carolina 28236-6819	TO AVOID PENALTY, RETURN SIGNED COMPLETE LISTING BY JANUARY 31st TAX YEAR: 2011	Office Location: 700 East Stonewall Street, Suite 103 Charlotte, North Carolina 28202-2778 Phone (704)-336-6394 Fax (704)-336-4617 Email: IPPEMAIL@MecklenburgCountyNC.gov Website: www.CharMeck.org
---	---	--

FOR DEPARTMENT USE ONLY	ABSTRACT #	TAX JURISDICTION/ MUNICIPALITY	PENALTY %	PRIOR YEAR VALUE	TOTAL ASSESSED VALUE

A	Ownership Information	Additional Information
		Owner ID: «» Phone number: « Email: «
		NOTES:

B	Physical Location of personal property :
----------	---

C	Listed Property: Below is personal property listed in your name for which you will be billed in 2010. PLEASE SEE INSTRUCTIONS.
----------	---

Property Type	Description of Personal Property	Property ID(system)

D	Personal Property - Please list, with complete descriptions, any properties in your possession in Mecklenburg County as of January 1 st , which are not listed above. Property Types include: (Aircraft, Watercraft plus motor, Manufactured Home, Unregistered Vehicle, etc...) Do not list licensed (tagged) vehicles, leased vehicles, or real property. PLEASE SEE INSTRUCTIONS.
----------	--

Property Type	Model Year	Make	Model	Length (width if applicable)	Description (Detail)	PROPERTY ID# (i.e.VIN#, Tail#, Registration #)

E	AFFIRMATION –SEE INSTRUCTIONS	
UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING, INCLUDING ANY ACCOMPANYING STATEMENT, SCHEDULE, AND OTHER INFORMATION IS TRUE AND COMPLETE.		
Signature _____	Date _____	Printed Name _____
Home Phone _____	Business Phone _____	Email Address _____

MECKLENBURG COUNTY-Individual Personal Property Listing INSTRUCTIONS
To Avoid Penalty, Return Signed Complete Listing by January 31st.

A	Ownership Information	Please provide all requested information and make updates and corrections if necessary. All ownership information is as of January 1 st of the tax year indicated on the top of the form.
B	Physical Location	Enter physical location of listed property as of January 1 st 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.
C	Listed Personal Property	Draw one line through any property you did not own on January 1 st of the tax year indicated on the top of the form. PROOF IS REQUIRED! Attach Proof (Notarized Bill of Sale, Salvage, New Owner Contact information, Bankruptcy or Repossession Documents, Bill from other jurisdiction.)
D	Personal Property	<p>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, and unlicensed vehicles 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.</p> <p>Licensed Vehicles- Do not list vehicles currently licensed by the North Carolina Department of Motor Vehicles. Property Tax on Registered Motor Vehicles will be billed approximately 90 days after the license is renewal or new registration.</p> <p>Unlicensed Vehicles- Vehicles not licensed with the North Carolina Department of Motor Vehicles must be listed. Vehicles include cars, trucks, trailers- all types, 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.</p> <p>Boats- Boat ownership is determined by information received from the NC Wildlife Commission, Marinas, as well as boats properly listed by owner. Please provide as much information as possible to ensure the property can be valued accurately.</p> <p>Farm/Miscellaneous Equipment- Farm equipment and other miscellaneous equipment should be listed on the Business Personal Property listing form. Please contact our office to get a Business Personal Property listing form.</p>
E	Affirmation	<p>Signature must be that of the owner, partner or principal officer or individual having power of attorney.</p> <p>Listings may be subject to audit review, for compliance and accuracy of returns.</p> <p>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.)</p>

MECKLENBURG COUNTY TAX RELIEF APPLICATION REQUEST FORM

PLEASE SUBMIT THIS FORM WITH YOUR PERSONAL PROPERTY LISTING FORM, OR MAIL DIRECTLY TO REAL PROPERTY DIVISION
(ADDRESS BELOW) TO REQUEST A PROPERTY TAX RELIEF APPLICATION FOR THE PROGRAM(S) DESCRIBED BELOW

		Tax Year: 2011
		Additional Owner Information: Phone: Email:

TAX RELIEF PROGRAMS- North Carolina General Statute 105-277.1, 105-277.1C, or 105-277.1B

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 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.
3. The total annual income for the applicant (and their spouse) must not exceed the *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 *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 Mecklenburg County Assessor's Office.
- The surviving spouse or joint property owner is required to reapply for the exclusion.

Failure to make notification to the Assessor before June 1st may result in the possible loss of the exclusion and penalties.

TOTALLY AND PERMANENTLY DISABLED VETERANS

North Carolina excludes from property taxes the first \$45,000 of assessed value for specific real property or a manufactured home which is occupied by the owner as their permanent residence. **To qualify for the exclusion, applicants must meet the following requirements:**

1. You must be an honorably discharged veteran who has a 100% total and permanent disability that is service-connected.
2. You must have a Veteran's Disability Certification from the Veterans Administration or a federal agency. **-Disability PENSIONS are NOT Service-Connected.**

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

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 *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 *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 *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.

*Annual Income Eligibility Limit changes every year. Please contact 704-336-6348 or visit our website at CharMeck.org to obtain the specific income amount applicable.

CONTACT INFORMATION:

MAILING ADDRESS: Mecklenburg County Assessor's Office Real Property Division Mecklenburg County Exemptions PO Box 31127 Charlotte NC 28231	LOCATION ADDRESS: Mecklenburg County Assessor's Office Real Property Division Mecklenburg County Exemptions 700 E. Stonewall St. Account Services, Suite 103 (First Floor) Charlotte NC 28202	TELEPHONE INFORMATION Within Mecklenburg County: 311 (Information) Direct Phone: 704-336-6348 E-mail address: PROPASMT_EXEMPTIONS@MecklenburgCountyNC.gov Fax: 704-336-2962
--	--	--