

Halifax County Tax Assessor
 PO Box 68
 Halifax, NC 27839
 (252) 583-2121



Tax Listing Form
Complete and return no later than
February 1, 2021 to avoid a 10% late
listing penalty on personal property.

Year	
Account #	

Return to:
 Halifax County Tax Assessor
 PO Box 68
 Halifax, NC 27839

IMPORTANT: OUR OFFICE IS ENCOURAGING THE USE OF THE POSTAL SERVICE DUE TO CURRENT COVID-19 RESTRICTIONS

ALL PERSONAL PROPERTY LISTING WILL BE IN THE OLD COMMISSIONER'S BUILDING ON THE HISTORICAL COURTHOUSE SQUARE AT 2 NORTH KING ST IN HALIFAX, NC JANUARY 2 THROUGH FEBRUARY 1, 2021.

REAL PROPERTY					
LOCATION	ACRE / LOT #	PARCEL ID	LAND & BUILDING VALUE	DEFERRED VALUE	NET TAXABLE VALUE

Report all new buildings, additions, improvements or demolitions made during the prior calendar year. Improvement Type: _____
 Additions Total Cost Estimate: \$ _____ Percent of Additions completed January 1st: _____ %

PERSONAL PROPERTY

In accordance with North Carolina law, all taxpayers are required to list the following types of personal property each year: MOBILE HOMES, BOATS and MOTORS, PERSONAL WATERCRAFT, AIRCRAFT, UNREGISTERED (NO NC License Plate) CARS, TRUCKS, TRAILERS (Utility, Camping, Travel and Watercraft). List Trailers with multi-year tag, farm vehicles registered with a 3-month tag, and trucks registered under the International Registration Plan. Farm Equipment (that is income producing) **must** be listed as BUSINESS PERSONAL PROPERTY. Please contact the Tax Department if you need a Business Listing Form.

Year	Make / Model	Length x Width	Year Purchased	Purchase Priced	Sold - Junked Date	Prior Year Value	Office Use Only

Taxpayer 1 Social Security #: _____
 Taxpayer 1 Birth Date: _____
 Taxpayer 1 Current Employer: _____

Taxpayer 2 Social Security #: _____
 Taxpayer 2 Birth Date: _____
 Taxpayer 2 Current Employer: _____

Daytime Phone #: _____
 Home Phone #: _____
 Cell Phone #: _____

Signature: _____
 Date: _____

Office Use Only
Tax Codes

County _____
 City _____
 Fire _____
 School _____
 Fee 1 _____
 Fee 2 _____
 Fee 3 _____

Penalty _____
 Listing _____
 Mapping _____
 Appraisal _____
 Scanned _____
 Filed _____

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, this listing, including any accompanying schedules and other information, is true and complete. (NC G.S. 105-310)

IMPORTANT INFORMATION - PLEASE READ CAREFULLY

When do I list? Listing of personal property for taxes must be completed between January 2nd and February 1st of this year. Completed and signed forms must be postmarked by the US Postal Service no later than February 1, 2021. ALL LATE LISTINGS OF PERSONAL PROPERTY ARE SUBJECT TO A 10% PENALTY ON YOUR 2021 TAX BILL. PERSONS WHO WILLFULLY FAIL OR REFUSE TO LIST SHALL ALSO BE GUILTY OF A CLASS 2 MISDEMEANOR.

What if I do not return this form? You will be billed for all personal property listed on this form plus a 10% penalty will be added to your 2021 taxes. If you own any property that is not listed and remains unlisted for multiple years, the personal property may be subject to a tax discovery which by law requires severe penalties of an incrementing 10% for every year the personal property is not timely listed.

What property do I need to list on this form? All personal property not tax exempted by law, this includes singlewide or doublewide mobile homes (that do not qualify as real property), airplanes, personal watercraft, boats, trailers with permanent/multi-year plates, farm equipment (used for generating income - you will need to list using a 2021 Business Personal Property Listing Form - available at our website.) and all untagged motor vehicles including cars, motorcycles, campers, motor homes and trailers that would normally have a license plate. If you own just what is printed on this form, simply sign and return. You must indicate the property you no longer own. Any new property can be written in the grid on the front or if there is not enough room you may attach additional sheets of paper.

Where do I list? Listing may be completed through the mail at PO Box 68 Halifax, NC 27839, or in person at the Old Commissioner's Building on the Courthouse Square (2 North King St Halifax, NC 27839). Our office is encouraging the use of the Postal Service due to Covid-19 restrictions.

What if I have questions about this form? You may call the Tax Administration department at (252) 583-2121. You may also contact us by email at listing@halifaxnc.com

Disclosure of your Social Security number is voluntary under 42 U.S.C. 405(c)(2)(C)(i). Your Social Security number will be used to facilitate collection of property taxes, utility billings, and other taxes and obligations owed to this local government if you do not timely and voluntarily pay such taxes, bill, and obligations. For collection purposes, your Social Security number may be disclosed to (i) the state to claim payment from any state income tax refund, lottery winnings or other payments that might otherwise be owed to you; (ii) a bank or an employer to attach bank accounts or garnish wages; and, (iii) to other local governments and other departments of this local government to facilitate the collection of taxes and other obligations owed to those governments and departments.

Personal Property Solid Waste Information: If a mobile home is listed as personal property for ad valorem tax purposes then the real property on which the mobile home is located shall be considered improved property and solid waste fees will be assessed to the real property owner unless the mobile home is unoccupied and uninhabitable as documented by a form available from the Halifax County Public Utilities Office and website. This form must be submitted to the Public Utilities Office prior to May 1st of the tax year for which the removal of solid waste fees is requested.

Information Concerning Property Tax Homestead Exclusions for Elderly / Disabled Property Owners, Disabled Veterans and Circuit Breaker Deferment

General Statute 105-277.1 Property Tax Homestead Exclusion for Elderly or Disabled Persons

North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by North Carolina residents who are at least 65 years of age or are totally and permanently disabled, and whose income does not exceed \$31,500. The amount of the appraised value of the residence that may be excluded from taxation is the greater of twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of the residence. Income means all money received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. If you received the exclusion last year but the property no longer qualifies for any reason, please notify the Assessor. Failure to notify the Assessor that the property no longer qualifies for the exclusion may cause the property to be subject to discovery with penalties and interest pursuant to G.S. 105-312. If you did not receive the exclusion last year, but are now eligible, you may obtain an application from the tax department. It must be filed with the Assessor by June 1.

General Statute 105-277.1C Property Tax Homestead Exclusion for Disabled Veterans

North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by a North Carolina resident who is an **honorably discharged totally and permanently disabled veteran** or the unmarried surviving spouse of an honorably discharged totally and permanently disabled veteran. The first \$45,000 of appraised value of the residence is excluded from taxation. The application may be obtained from the tax department. It must be filed with the Assessor by June 1.

General Statute 105-277.1B Property Tax Homestead Circuit Breaker Deferment

North Carolina residents may elect to defer 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 \$47,250. If the owner's income is \$31,500 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 \$31,500 but less than or equal to \$47,250, then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred. 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 tax department. It must be filed with the 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.

General Statute 105-277.2 - 105-277.7 Present-Use Value Assessment (Tax Deferment)

Present Use Value is the value of land in its current use as agricultural land, horticultural land and forestland. Land meeting the eligibility requirements is taxed on the present-use value instead of the market value of the land.

To be eligible for present-use value, a farm or forestry unit consisting of one or more tracts must meet the Ownership Requirements, Size Requirements (a minimum of 10 acres for agricultural, 5 acres for horticultural or 20 for forestland), and Income / Management Requirements.

Applications must be filed during the regular listing period for the tax year of application (typically the month of January), or within 30 days of a change in valuation, or within 60 days of a transfer of land.

The above mentioned Tax Exemptions Application / Deferments Application / Listing Forms may be requested by calling (252) 583-2121, or by emailing Listing@halifaxnc.com (Please include name, mailing address & phone number in the email), or by going to the Halifax County Website at <http://halifaxnc.com/>.

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PERSONAL PROPERTY - PAGE 2

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Year	Make / Model	Length x Width	Year Purchased	Purchase Priced	Sold - Junked Date	Prior Year Value	Office Use Only

A maximum of 28 total personal property items are listed on the abstract due to software limitations. Please contact the Listing Division at the Tax Department at (252) 583-2121 or Listing@halifaxnc.com to inquire about additional items.

Daytime Phone #: _____
Home Phone #: _____
Cell Phone #: _____

Signature: _____
Date: _____

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, this listing, including any accompanying schedules and other information, is true and complete. (NC G.S. 105-310)