

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



**Tax Listing Form**  
**Complete and return no later than**  
**January 31, 2022 to avoid a 10% late**  
**listing penalty on personal property.**

Year	2022
Account #	
Property ID #	
Late List Penalty	


Return to  
 Halifax County Tax Assessor  
 PO Box 68  
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ALL PERSONAL PROPERTY LISTING WILL BE IN THE TAX DEPARTMENT IN THE COURT SERVICES BUILDING AT 357 FERRELL LN IN HALIFAX, NC JANUARY 3 THROUGH JANUARY 31, 2022.

**PROPERTY INFORMATION**

LOCATION	ACRE / LOT #	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: \_\_\_\_\_ %

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 Information**

Social Security # 1:	
Birthdate 1:	
Current Employer 1:	

Social Security # 2:	
Birthdate 2:	
Current Employer 2:	

Phone # (Daytime, Home, Cell):	
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Signature:	
Date:	

**New Owner Information**

**Personal Property Only. Please fill this section out if you selected Sold / Junked above.**

Name of Buyer:	
Address of Buyer:	
Location of Personal Property That Was Sold:	
Date Sold:	
Price of Sale:	

**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 3rd and January 31st of this year (2022). Completed and signed forms must be postmarked by the US Postal Service no later than January 31, 2022. ALL LATE LISTINGS OF PERSONAL PROPERTY ARE SUBJECT TO A 10% PENALTY ON YOUR 2022 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 2022 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 2022 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 Tax Department located in the Court Services Building (357 Ferrell Ln 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](mailto:listing@halifaxnc.com)

**When May I appeal Real Property?** Real property may be appealed each year at the beginning of the calendar year. An informal review with a staff appraiser may be requested from January 1 until the Halifax County Board of Equalization and Review convenes. The Board of E&R typically convenes the first Monday in April and adjourns the first Monday in May. Real property appeals must be submitted prior of the Board of E&R's adjournment. All appeals – both formal and informal – must be submitted to the Tax Assessor in writing.

**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.

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.

### 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 \$31,900. 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 \$47,850. If the owner's income is \$31,900 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 \$31,900 but less than or equal to \$47,850, 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](mailto: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/>.