



**STATE OF NORTH CAROLINA  
COUNTY OF RUTHERFORD  
REAL & PERSONAL PROPERTY LISTING**

**2013**

2107PPL 11/12/12 PMS 626, K perf. 3.5

TAX ACCOUNT NO. _____	TOWNSHIP _____	FILING NO. _____
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**A** RETURN TO: RUTHERFORD COUNTY TAX DEPARTMENT, PO BOX 143, RUTHERFORDTON, NC 28139 ~ PHONE (828) 287-6175

**IMPORTANT- Please make sure we have your correct mailing address**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

PERSONAL DATA	
NAME 1 _____	(HOME PH) _____
EMPLOYER _____	(BUS PH) _____
BIRTH DATE _____	SOC. SEC.# _____
EMAIL _____	
NAME 2 _____	(HOME PH) _____
EMPLOYER _____	(BUS PH) _____
BIRTH DATE _____	SOC. SEC.# _____
EMAIL _____	

Parcel ID#	Acres	Property Address/Location	Special Districts

DO YOU CONTRACT WITH SOMEONE TO HAVE YOUR HOUSEHOLD TRASH REMOVED?  YES  NO  
IF YES, WHO? \_\_\_\_\_

**REAL ESTATE IMPROVEMENTS:**

Please describe improvements made to real property since January 1, 2012 \_\_\_\_\_  
 Percent complete as of January 1, 2013 \_\_\_\_\_% Cost \$ \_\_\_\_\_  
 Property Location (Road Name): \_\_\_\_\_  
 New Construction Information—Please check appropriate boxes  
 New House       Garage       Storage       Other \_\_\_\_\_  
 Finished Basement—  1/4  1/2  3/4  FULL  
 Central Heating       Central Air Conditioning       Inground Swimming Pool  
 Have any structures been destroyed since January 1, 2012?       Yes  No

**IMPORTANT  
PLEASE SEE BACK FOR  
INSTRUCTIONS ON  
LISTING PERSONAL  
PROPERTY AND  
SIGNATURE LINE.**

**C**

**NOTICE:**

**INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED AND CIRCUIT BREAKER DEFERMENT**

If you have applied for Property Tax Homestead Exclusion for Elderly or Disabled Persons in past years, please update your income information below. Enter your total income for the 2012 calendar year and attach verification. Income includes ALL money received other than gifts or inheritance from a spouse, ancestors, or descendants.

**CLAIMANT'S TOTAL INCOME** \_\_\_\_\_

**SPOUSE'S TOTAL INCOME** \_\_\_\_\_

**TOTAL HOUSEHOLD INCOME** \_\_\_\_\_

TAX DEPARTMENT USE ONLY	
TYPE OF EXCLUSION PREVIOUSLY REC'D	
LESS AGE OR DISABILITY EXCLUSION	
TOTAL PERSONAL PROPERTY VALUE	
[ ] LATE LIST	

**PERSONAL PROPERTY LISTING SECTION**

**D** Rutherford County is required by the North Carolina General Assembly to tax personal property, and the owner has a duty to list that property with the county. Your attention to this form helps to fulfill that duty. You may change your listing from last year by visiting the listing office in person **OR** by changing the information below and then mailing. **Please mark through any personal property that you no longer own.** List any additional personal property that you owned as of January 1, 2013, that is not shown below. (Attach additional pages or information if necessary). Personal property includes manufactured homes, boats, jet skis, aircraft, household furnishings for rental properties, unregistered motor vehicles including antique and classic cars and income producing farm equipment. **Do not list vehicles that are tagged/licensed with the DMV.** If you wish no change from last year, then the county will list the same property as a convenience for you, simply sign and return this form. Failure to return this form will result in the listing of the personal property shown below including a 10% penalty.

**PERSONAL PROPERTY VALUES MUST BE APPEALED WITHIN 30 DAYS OF NOTICE OF VALUE OR TAX BILL.**

TYPE CODES: A—AIRCRAFT    B—BOATS, JET SKIS    BM—BOAT MOTOR    FE—FARM EQUIPMENT    HH—RENTAL HOUSEHOLD    MH—MANUFACTURED HOME OP—PERSONAL PROPERTY STORAGE/UTILITY BUILDINGS    UMV—CARS, TRUCKS, TRAILERS, MOTORCYCLES, CAMPING TRAILERS, MOTOR HOMES							
Type	Year	Make	Model	Size/HP	VIN Number/Description	MH PS#	Tax Dept Use

FOR MANUFACTURED HOME OWNERS:  CHECK HERE IF YOU OWN THE LAND WHERE THE HOME IS SITUATED. IF YOU DO NOT OWN THE LAND, PROVIDE THE LOCATION AND LAND OWNER'S NAME \_\_\_\_\_

PERSONAL PROPERTY USED IN CONNECTION WITH RENTAL REAL ESTATE: DO YOU PROVIDE THE FOLLOWING TO THE TENANT? REFRIGERATOR\_\_STOVE\_\_ WASHER\_\_DRYER\_\_DISHWASHER\_\_AIR CONDITIONER\_\_FURNITURE\_\_OTHER FURNISHINGS (INCLUDING LINENS, UTENSILS, ARTWORK, ETC)\_\_ OR \_\_\_\_\_

DO YOU PREFER TO USE 5% OF THE VALUE OF THE HOUSE OR RENTAL UNIT IF COMPLETELY FURNISHED? YES\_\_NO\_\_

**E****TO AVOID LATE LISTING PENALTY PLEASE COMPLETE AND RETURN NO LATER THAN JANUARY 31, 2013.**

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information, is true and complete. (If this affirmation is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Signature X \_\_\_\_\_ [ ] Owner [ ] Agent Date \_\_\_\_\_

**INSTRUCTIONS**

- A. INFORMATION: Please check all the information in the address and personal information section for accuracy. If any information is incorrect or missing, please make the corrections.
- B. REAL PROPERTY CHANGES: If you have made any changes to your real property such as new construction, renovations, demolished or removed buildings, etc., please complete this section, giving complete information.
- C. PROPERTY TAX RELIEF FOR ELDERLY AND DISABLED PERSONS: If you have received the exemption in past years, please update your income information. If you are no longer eligible, you MUST notify the Tax Office. If you are applying for the first time, you must file a complete application no later than June 1. Contact us for an application. (See notice below for more information)
- D. PERSONAL PROPERTY LISTING SECTION: Verify all of the information that is pre-printed and make any necessary corrections, additions or deletions.
- E. AFFIRMATION: Sign and date the form. The form will be rejected if it is not signed by the owner or agent.

If you need assistance with this form, contact our office at (828) 287-6175 or in person at the Rutherford County Assessor's Office, 229 N Main Street, Rutherfordton.

**NOTICE OF EXCLUSION PROGRAMS FOR THE ELDERLY AND DISABLED PERSONS**

**OA HOMESTEAD EXCLUSION – N.C.G.S. 105-277.1  
HOMESTEAD CIRCUIT BREAKER DEFERMENT – N.C.G.S. 105-277.1B  
DISABLED VETERANS EXCLUSION – N.C.G.S. 105-277.1C**

**2012 INCOME LIMITS FOR 2013 APPLICATION: HOMESTEAD—\$28,100      CIRCUIT BREAKER—\$42,150**

If you have never applied but are interested in the above programs, applications may be obtained from the following:

- Pick up application at Rutherford County Tax Office at 229 N. Main St. Rutherfordton, NC
- Contact the Rutherford County Tax Office at (828) 287-6175.
- Download application from county website at [www.rutherfordcountync.gov](http://www.rutherfordcountync.gov)

**NOTE: APPLICATION DEADLINE FOR THESE PROGRAMS IS JUNE 1.**

Social Security Number (SSN) disclosure is mandatory for approval of the Elderly or Disable Exclusion and the Circuit Breaker Property Tax Deferment Program and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this number is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to attach wages or garnish bank accounts for failure to timely pay taxes.

**NOTICE:**  
**INFORMATION CONCERNING PROPERTY TAX  
HOMESTEAD EXCLUSION FOR ELDERLY OR  
DISABLED, CIRCUIT BREAKER  
DEFERMENT, AND DISABLED VETERANS  
EXCLUSION**

**G.S. 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 a North Carolina resident who is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$28,100. 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 moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant.

If you received this exclusion last year, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion last year but the property no longer qualifies for any reason, you must notify the assessor. Failure to notify the assessor that the property no longer qualifies for the exclusion will 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 county tax department. It must be filed with the county assessor by **June 1** to be timely filed.

**G.S. 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, who is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$42,150. If the owner's income is \$28,100 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 \$28,100 but less than or equal to \$42,150, then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred.

The deferred taxes are a lien on the residence. 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 and elect 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** to be timely filed.

### **G.S. 105-277.1C—Property Tax Disabled Veterans Exclusion**

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 veteran or the unmarried surviving spouse of an honorably discharged veteran.

The veteran must have a total disability that was service-connected or had received benefits for specially adapted housing under 38 U.S.C. 2101.

A permanent residence owned and occupied by an owner who is a NC resident and who is an honorably discharged disabled veteran or the unmarried surviving spouse of an honorably discharged disabled veteran is designated a special class of property. There is no age requirement, no income requirement, and a one-time application.

If you are eligible, you may obtain an application from the county tax department. It must be filed with the county assessor by **June 1** to be timely filed.

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

Applications are also available online at:  
[www.rutherfordcountync.gov/dept/tax/Tax\\_Forms.php](http://www.rutherfordcountync.gov/dept/tax/Tax_Forms.php)

**RUTHERFORD COUNTY ASSESSOR'S OFFICE  
229 N MAIN ST SUITE A100  
PO BOX 143  
RUTHERFORDTON, NC 28139  
(828) 287-6175**