



## INSTRUCTIONS INFORMATION for 2009 TAX LISTING – PLEASE READ CAREFULLY

### WHEN TO LIST?

Listing of 2009 taxes will begin Friday January 2, 2009. The deadline for listing is February 2, 2009. **COMPLETED FORMS MUST BE POSTMARKED BY THE U.S. POSTAL SERVICE (NOT METERED) NO LATER THAN FEBRUARY 2, 2009 TO AVOID A LATE PENALTY OF 10% ON THE TAX AMOUNT.**

### WHERE TO LIST?

All necessary listing forms and exemption or exclusion applications are available in the Caldwell County Tax Department. If you need assistance in filing or if you need a copy of your 2008 listing, you may call or come by the Caldwell County Tax Department in Lenoir with your listing form and someone will assist you.  
Office hours: M-F, 8:00 a.m. – 5:00 p.m.

## INSTRUCTIONS FOR COMPLETING THE LISTING FORM

**SECTION A. Name and Address.** Check this information and make necessary corrections. **If your address consists only of a post office box number, also include your physical address.**

**SECTION B. Phone, Date of Birth and Employer.** Complete this section.

**SECTION C. Real Estate Information.** This notes the property as well as the districts, value and any exclusion on stated property. Please notify us of any improvements made to real estate since January 1, 2008 and give the percentage completed as of January 1, 2009. Examples: additions, new construction, decks, outbuildings, remodeling, siding, etc. Identify any buildings that have been destroyed since January 1, 2008.

**SECTION D. Preprinted Personal Property.** This section includes personal property you listed in 2008. Review preprinted information. Mark through any items(s) not owned by you on January 1, 2009 and any vehicle(s) with a current North Carolina license tag, except multi-year tags. If an item(s) was sold, please indicate the new owner and date sold. Add new item(s) in Section E. Pursuant to N.C.G.S. 105-317.1(c), the taxpayer may appeal the value, situs or taxability of personal property within thirty (30) days after the date of notice.

**SECTION E. List Unlicensed (Untagged) Vehicles and Other Unlicensed (Untagged) Items Not Shown in Section D.** Please list any of the following personal property **owned as of January 1, 2009 and located in Caldwell County:** Aircraft, boats, boat motors, jet skis, single-wide manufactured homes, unlicensed moto vehicles, unlicensed motorcycles, unlicensed utility trailers, unlicensed livestock trailers, unlicensed boat trailers, unlicensed campers, unlicensed motor homes, and vehicles with **multi-year tags.** Please indicate year acquired and cost.

**SECTION F. Signature.** **SIGN, DATE AND AFFIRM TO THE ACCURACY OF THE LISTING IN THE SPACE PROVIDED. UNSIGNED LISTINGS WILL BE REJECTED.**

**USE VALUE ASSESSMENT** - Properties that are under sound management for the production of agriculture, horticulture or forestry products may qualify for a reduced valuation through deferred taxes. Applications must be filed no later than January 31, 2009.

**APPLICATION FOR EXEMPTION** – If you feel that your property qualifies for tax exemption because it is used for: religious, educational, charitable, literary, cultural, or scientific purpose, you must file your application in **January**. **NOTE: organizations that are currently receiving an exemption must file an application for each new property they acquire.**

### INFORMATION FOR PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED 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, on January 1, 2009, and whose income does not exceed (\$25,600) 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, 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 county tax department. It must be filed with the county assessor by **June 1**.

**General Statute 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, is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$25,600. If the owner's income is \$25,600 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 \$25,600 but less than or equal to \$38,400, 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 county tax department and it must be filed with the county 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.

**IMPORTANT! AVOID A 10% PENALTY BY COMPLETING, SIGNING AND RETURNING THIS LISTING  
NO LATER THAN FEBRUARY 2, 2009.**

CALDWELL COUNTY TAX DEPARTMENT  
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