2024 Washington County Tax Listing

Tax Administrator P.O. Box 1007 Plymouth, NC 27962

RETURN BY JANUARY 31 TO AVOID PENALTY

Check Here	If Inside City Limit	
		SEE OTHER SIDE FOR IMPORTANT INFORMATION

Phone: 252-793-1176

Account#	TW	ALPH

SECTION A - MACHINERY / EQUIPMENT			TAX DEPART	TAX DEPARTMENT USE ONLY		
CATEGORY	YEAR	DESCRIPTION OF ITEM	VALUE	COMMENTS		
		SECTION B - REAL ESTATE	Ξ			
		deletions: Specify				
Construction cost:		% complete Jan. 1,	2024			
2023. Changes not repo	ot required for proported to the tax asse	erty now receiving use value unless property ssor by January 31 are subject to 10% penalty	y.	5 5		
SECTION C - PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED, CIRCUIT BREAKER DEFERMENT, AND DISABLED						
VETERAN EXCLUSION Ovalifications for the above quantities and avaluations may be found on the healt of this form. If you feel that you meet any of the qualifications						
Qualifications for the above exemptions and exclusions may be found on the back of this form. If you feel that you meet any of the qualifications, please contact the tax office.						

Note: Applications must be completed and submitted by June 1, 2024.

SECTION D - AFFIRMATION

Under penalties prescribed by law G.S. 105-310, I hereby affirm to the best of my knowledge and belief this listing, including any accompanying statements, inventories, scheduled 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 taxpayer's property subject to taxation in the county and that his affirmation is based on all the information of which he has knowledge.

SIGNATURE	DATE	DAYPHONE	EMPLOYER

INSTRUCTIONS AND INFORMATION FOR EXCLUSIONS / EXEMPTIONS

Section A - UNLICENSED / UNTAGGED VEHICLES

This section is for all personal property subject to taxation. It is not necessary to list vehicles licensed (tagged) with the North Carolina Department Of Motor Vehicles. All other property such as boats, motors, farm equipment, mobile homes and recreational vehicles are subject to taxation and must be listed. If not enough room to list, please enclose an attachment.

Section B - REAL ESTATE

Owners as of January 1, 2024 are required to report buildings, additions, improvements, and / or deletions that occurred during the calendar year. These changes must be reported whether made by you or someone else.

Section C - DEFERMENTS AND EXCLUSIONS

This section contains information concerning the property tax homestead exclusion for the elderly or disabled, circuit breaker deferment, and disabled veteran exclusion.

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 \$36,700. 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, 2024.**

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 for at least five years, is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$36,700. If the owner's income is \$36,700 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 \$36,700 but less than or equal to \$55,050, 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, 2024.

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 105-277.1C DISABLED VETERAN EXCLUSION

A permanent residence owned and occupied by an owner who is a North Carolina 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. The first \$45,000 of appraised value of the residence is excluded from taxation. An application for the exclusion must be filed with the county assessor by June 1, 2024. To qualify, the applicant must provide a copy of the veteran's disability certification or evidence of benefits received under 38 U.S.C.21 01.

Applications for all the above may be picked up at the tax office.

Section D - Affirmation

This listing must be signed by the owner(s) or a legal guardian.

If you have any questions or need assistance, please contact the tax office.

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