

- 1 REVIEW TAX DISTRICT (SEE TDIS). IF APPLICABLE REVIEW EXCO VERIFYING EXEMPTION CODE CORRESPONDS TO THE EXEMPTION YOU HAVE BEEN APPROVED TO RECEIVE: AG (PRESENT USE), HSEO/HSEU (ELDERLY), HSDO/HSDU (DISABILITY), CB1/CB2 (CIRCUIT BREAKER FOR ELDERLY/DISABLED) OR VET, VEP OR VES (DISABLED VETERAN OR VETERAN'S SPOUSE). PLEASE CORRECT INFORMATION IF NEEDED.
- 2 LIST THE NUMBER OF CATS/DOGS IN YOUR POSSESSION AS OF JANUARY 1, 2010, AND INDICATE IF ANIMALS ARE STERILIZED OR UNSTERILIZED. FAILURE TO LIST CATS/DOGS, OR MAKING FALSE STATEMENTS REGARDING THE STERILIZATION OF CATS/DOGS ON THIS LISTING, OR WHEN APPLYING FOR A PRIVILEGE LICENSE (PET TAG) SHALL SUBJECT TO THE OFFENDER TO A CIVIL PENALTY OF \$100 PER CAT/DOG NOT LISTED, AND/OR \$100 PER CAT/DOG FALSELY LISTED AS STERILE. PLEASE INDICATE IF YOUR AGE IS 65 OR OLDER ON APPROPRIATE LINE.
- 3-9 EMPLOYER, WRITE "RETIRED" OR "UNEMPLOYED" IF APPROPRIATE. LIST YOUR HOME PHONE NUMBER, CELL PHONE, AND WORK PHONE NUMBER. INDICATE IF YOUR RESIDENCE IS ON THIS PARCEL OF LAND.
- 10 LIST TOTAL VALUE OF ALL ITEMS OF PERSONAL PROPERTY THAT YOU OWN THAT ARE USED TO PRODUCE INCOME, INCLUDING CONTENTS OF FURNISHED HOUSES, APARTMENTS, CONDOS, ETC.
- 11 AFTER READING THIS AFFIRMATION, PLEASE SIGN AND DATE FORM; RETURN BY FEBRUARY 1, 2010 TO AVOID 10% LATE LISTING PENALTY. INDICATE CHANGE/ CORRECTIONS OF MAILING ADDRESS IN LOWER RIGHT CORNER.

**12 ELDERLY/DISABLED PERMANENT RESIDENTS:** N.C. EXCLUDES FROM PROPERTY TAXES THE GREATER OF TWENTY-FIVE THOUSAND DOLLARS (\$25,000) OR FIFTY PERCENT (50%) OF THE APPRAISED VALUE OF A PERMANENT RESIDENCE (UP TO ONE ACRE) OWNED AND OCCUPIED BY N.C. RESIDENTS AGED 65 AND OLDER OR WHO ARE TOTALLY AND PERMANENTLY DISABLED AS OF JANUARY 1, WHOSE INCOME FOR THE TAX YEAR 2009 DOES NOT EXCEED TWENTY-SEVEN THOUSAND ONE HUNDRED DOLLARS (\$27,100). A ONE-TIME APPLICATION IS REQUIRED **UNLESS** INCOME OR RESIDENCE HAS CHANGED, OR THE PERSON THAT WAS RECEIVING THE EXCLUSION IS NOW DECEASED. **THE ASSESSOR MUST BE NOTIFIED IMMEDIATELY IF ANY OF THESE CONDITIONS APPLY.**

**CIRCUIT BREAKER:** N.C. RESIDENTS AGED 65 AND OLDER, OR WHO ARE TOTALLY AND PERMANENTLY DISABLED AS OF JANUARY 1, 2010 AND WHO HAVE OWNED AND OCCUPIED A PERMANENT RESIDENCE FOR FIVE (5) CONSECUTIVE YEARS, CAN CHOOSE TO DEFER A PORTION OF THEIR PROPERTY TAXES. IF QUALIFYING OWNER'S 2009 TOTAL INCOME IS \$27,100 OR LESS, TAXES PAID ARE LIMITED TO 4% OF INCOME; IF THE 2009 TOTAL INCOME IS \$27,101 TO \$40,650, TAXES PAID ARE LIMITED TO 5% OF INCOME. THE DEFERRED UNPAID PORTION OF TAXES **IS A LIEN ON YOUR PROPERTY** UNTIL PAID IN FULL WHEN A DISQUALIFYING EVENT OCCURS. **ANNUAL APPLICATION IS REQUIRED.**

**DISABLED VETERANS EXCLUSION:** A DISABLED VETERAN IS DEFINED AS A VETERAN WHOSE CHARACTER OF SERVICE AT SEPARATION WAS HONORABLE OR UNDER HONORABLE CONDITIONS AND WHO HAS A TOTAL AND PERMANENT SERVICE-CONNECTED DISABILITY OR WHO RECEIVED BENEFITS FOR SPECIALLY ADAPTED HOUSING UNDER 38 U.S.C. 2101, OR THE SURVIVING SPOUSE OF SUCH WHO HAS NOT REMARRIED, WHO OCCUPY THEIR PERMANENT N.C. RESIDENCE. IF THE VETERAN IS DECEASED, THE CERTIFICATE MUST INDICATE THAT HE/SHE HAD THE DISABILITY PRIOR TO THE DATE OF DEATH OR THAT THE DEATH WAS THE RESULT OF A SERVICE-CONNECTED CONDITION. THE FIRST \$45,000 OF APPRAISED VALUE OF THE RESIDENCE IS EXCLUDED FROM TAXATION. NO AGE OR INCOME LIMITS. A ONE-TIME APPLICATION IS REQUIRED (THE VETERAN'S ADMINISTRATION OFFICE MUST COMPLETE THE NCDVA-9 FORM).

ALL APPLICATIONS FOR EXCLUSION/DEFERMENTS IN ITEM #12 ABOVE MUST BE FILED NO LATER THAN JUNE 1, 2010. ELDERLY, DISABLED AND CIRCUIT BREAKER EXCLUSION MUST USE THE **FORM AV-9**, PROOF OF AGE, DEATH CERTIFICATE, MARITAL STATUS, RESIDENCY, INCOME, DISABILITY AND U.S.C. 2101 BENEFITS ARE REQUIRED. YOU MAY OBTAIN AN APPLICATION BY CALLING (910) 678-7507, OR VISIT OUR WEBSITE: [www.co.cumberland.nc.us/tax/tax\\_forms.aspx](http://www.co.cumberland.nc.us/tax/tax_forms.aspx).

13 VERIFY ALL PRINTED INFORMATION ON ALL PERSONAL PROPERTY AND MAKE ADDITIONS/DELETIONS. DO NOT LIST VEHICLES REGISTERED IN OTHER STATES.

**LISTING INSTRUCTIONS: LIST PERMANENTLY TAGGED VEHICLES AND UNLICENSED MOTOR VEHICLES (VEHICLES WITH EXPIRED TAGS ON JAN. 1, 2010 OR NOT REGISTERED WITH THE NC DEPT. OF MOTOR VEHICLES), OTHER TAXABLE PERSONAL PROPERTY SUCH AS BOATS, BOAT MOTORS, TRAILERS, MOTORCYCLES, MOBILE HOMES, AIRCRAFT, AND ALL BUILDINGS CONSTRUCTED OR BEING CONSTRUCTED DURING 2009 MUST BE LISTED AND POSTMARKED NO LATER THAN FEBRUARY 1, 2010 TO AVOID A LATE LISTING PENALTY OF 10%.**

- UNREGISTERED MOTOR VEHICLES - STATE CONDITION OF MOTOR VEHICLE IN ORDER TO RECEIVE DEPRECIATION. (BE SPECIFIC, GIVE DETAILS)
  - AIRPLANES - IN ORDER TO RECEIVE DEPRECIATION ON YOUR AIRPLANE, TAXPAYER MUST SUBMIT CURRENT ENGINE LOG HOURS, PICTURES, ESTIMATE OF COST OF REPAIRS, AND ANY OTHER DOCUMENTATION TO SUPPORT ADDITIONAL DEPRECIATION.
  - RECREATIONAL VEHICLES, TRAVEL TRAILERS, CAMPING TRAILERS - **INDICATE MAKE, MODEL, SERIES AND LENGTH**
  - BOATS - GIVE (1) TYPE, NAME, LENGTH; (2) MOTOR NAME AND HORSEPOWER INDICATE IF BOAT WAS A PACKAGE/UNIT PURCHASE (BOAT, MOTOR & TRAILER) AND INCLUDE COPY OF BILL OF SALE. **DO NOT LIST BOAT TRAILERS THAT ARE TAGGED.**
  - TRAILERS - (UNLICENSED) - **INDICATE TYPE OF TRAILER, LENGTH AND YEAR. ATTACH COPY OF BILL OF SALE OR INDICATE YOUR COST AND YEAR PURCHASED**
- 14 VERIFY ALL PRINTED INFORMATION - MAKE ADDITIONS/DELETIONS. **STATE IF MOBILE HOME IS RENTAL.**
    - DOUBLE WIDE AND SINGLE WIDE MOBILE HOMES ON PERMANENT FOUNDATIONS AND ON LAND YOU OWN SHOULD BE LISTED ON THE NEW BUILDING REPORT ONLY. ALL OTHER DOUBLE WIDES AND SINGLE WIDES SHOULD BE LISTED ON THE TOP PORTION OF THE LISTING FORM. ATTACH A COPY OF THE BILL OF SALES(S). IF YOU DO NOT OWN THE LAND, YOU MUST LIST TYPE AND SIZE OF ALL OUTBUILDINGS, WOOD DECKS, AND OTHER IMPROVEMENTS.
  - 15 LIST REAL ESTATE IN THE NAME SHOWN ON THE LAST RECORDED DEED AS OF JANUARY 1, 2010. NEWLY MARRIED OR DIVORCED INDIVIDUALS MUST RECORD A NEW DEED FOR A CHANGE IN NAME. DECEASED INDIVIDUALS SHOULD BE REPORTED BY NAME, DATE AND COUNTY OF DEATH. IF ACREAGE HAS CHANGED DUE TO A NEW SURVEY, A COPY OF THE SURVEY MUST BE PRESENTED TO THE ASSESSOR BEFORE CHANGES WILL BE MADE.
  - 16 LIST NAME OF LAND OWNER IF YOUR MOBILE HOME IS NOT LOCATED ON YOUR LAND.
  - 17 NEW CONSTRUCTION OR ANY OTHER NEW IMPROVEMENTS TO PROPERTY - SHOULD BE LISTED ON THE ATTACHED "NEW BUILDING REPORT." IF A HOUSE OR BUILDING WAS MOVED AWAY PLEASE REPORT ON SAME FORM.

**IMPORTANT: IF YOUR LAND WAS IN THE FARM DEFERMENT PROGRAM IN 2009 AND YOUR ACREAGE HAS CHANGED OR YOUR OWNERSHIP HAS CHANGED, YOU MUST REAPPLY DURING JANUARY 2010 OR WITHIN 30 DAYS OF THE DATE ON THE NOTICE OF CHANGE IN VALUE TO REMAIN IN THE PROGRAM AND AVOID THE ROLL BACK PAYMENT OF DEFERRED TAXES. IF YOU ACQUIRED LAND IN 2009 THAT WAS IN THE DEFERMENT PROGRAM, YOU MUST MAKE APPLICATION FOR THIS LAND IN YOUR NAME DURING THE MONTH OF JANUARY 2010, IF YOU WISH TO HAVE THIS LAND CONSIDERED FOR FARM DEFERMENT. NEW FARM APPLICATIONS MUST BE FILED DURING JANUARY 2010.**

**NOTE MILITARY EXEMPTION:**

If you are active duty military and your home of record is other than North Carolina, your personal property including motor vehicles is exempt from ad valorem tax (unlicensed motor vehicles owned by nonresident active military personnel should be listed regardless of exempt status). To claim the exemption you must submit a copy of your End of Month Leave and Earning Statement (LES) for December with your listing. Motor vehicles titled in spouses or dependents name ARE NOT exempt. Real property is not exempt.

**NEW BUILDING REPORT:**

If any changes on the property occurred during the year, please complete reverse side of this form and return with your listing. Complete all that apply.

**LISTING ASSISTANCE CAN BE OBTAINED IN THE TAX ADMINISTRATOR'S OFFICE, NEW COURTHOUSE, 5TH FLOOR, ROOM 530, 117 DICK STREET, FAYETTEVILLE, N.C. BETWEEN THE HOURS OF 8:00 AM AND 5:00 PM MONDAY THROUGH FRIDAY. IF YOU HAVE A LIMITING CONDITION OR SPECIAL SITUATION, PLEASE CONTACT OUR OFFICE AT (910) 678-7507.**

**\*\*LISTING BY MAIL IS ENCOURAGED\*\***

**\*\*LIST EARLY TO AVOID LONG LINES AND/OR LATE POSTMARK\*\***

**\*\*WHEN LISTING IN PERSON, BRING YOUR LISTING FORM\*\***

**Visit our Website at <http://www.co.cumberland.nc.us/tax.aspx>**

**THIS FORM MUST BE POSTMARKED NO LATER THAN FEBRUARY 1, 2010**

**PLEASE READ THE ABOVE INSTRUCTIONS AND CALL (910) 678-7507 or FAX to (910) 678-7582 IF YOU HAVE ANY QUESTIONS.**