

# ANNUAL PROPERTY TAX LISTING NOTICE 2010 CUMBERLAND COUNTY 2010

For 2010, ALL persons who own or control business property, farm, and/or personal property subject to taxation in Cumberland County must list all such property beginning **MONDAY, January 4, 2010 through MONDAY, February 1, 2010**

If you listed personal property and/or pets last year, you will automatically be mailed a new form at the owners address on record as of January 1, 2010. Please review the information, make necessary additions/corrections, **sign and return listing forms postmarked by U.S.P.S. no later than February 1, 2010 to avoid 10% late listing penalty to: Tax Administration, PO Box 449, Fayetteville, NC 28302.**

► **NOTE:** N.C. Statutes do not recognize private postage meter dates; forms mailed close to the deadline should be hand stamped at a U.S.P.S. location to avoid the 10% late list penalty on listings received in our office after February 1, 2010. Unsigned forms will be returned and considered late if received signed after February 1, 2010.

ALL BUSINESS requests for an "Extension to file" their listings until April 15, 2010, must be on company letterhead, & must be received or postmarked by U.S.P.S. by February 1, 2010 per G.S.105-311(b), 360(d).

► **Applications for the Circuit Breaker Deferred Taxes for Elderly and Disabled property owners, the Homestead Property Tax Exclusion for Elderly & Disabled property owners, and the Disabled Veterans/Surviving Spouses Exclusion must be filed by June 1, 2010. For forms & instructions call (910) 678-7507 or go to : [www.co.cumberland.nc.us/tax/tax\\_forms.aspx](http://www.co.cumberland.nc.us/tax/tax_forms.aspx)**

• New and/or updated applications for all other property tax exclusions & deferments, such as religious, charitable, cultural and present use valuation (**Agriculture, Horticulture, Forestry & Wildlife**) including updates for all changes in usage, ownership, income, and qualifying parcel size must be filed by February 1, 2010.

## ALL PROPERTY OWNERS ARE REQUIRED TO FILE A LISTING FORM IF ANY ONE OR MORE OF THE FOLLOWING APPLY:

REAL ESTATE	BUSINESS PROPERTY, FARM & PERSONAL PROPERTY	PETS	NEW RESIDENTS (NONMILITARY)	MILITARY PERSONNEL
Cumberland County has a permanent listing system for real estate; property owners are responsible to annually list any <b>improvements to, or separate rights in</b> all real property ONLY. Failure to list those improvements to, or separate rights in, real property is subject to the penalties imposed by NCGS 105-308 and NCGS 105-312. Taxpayers owning only real property will not receive a listing form. If you need to list improvements to, or separate rights in real property, please contact Tax Administration to request a listing form at (910) 678-7507, or download the form from the County website at: <a href="http://www.co.cumberland.nc.us/tax/tax_forms.aspx">www.co.cumberland.nc.us/tax/tax_forms.aspx</a>	<u>ALL BUSINESSES</u> and/or individuals owning or possessing personal property, used or connected with a business or other income producing purpose, must list such property with the county assessor every year; ALL FARMERS must list all farming equipment every year; ALL PERSONAL property must be listed every year, including but not limited to: all <b>permanently tagged(multi-year licensed) &amp; all unlicensed</b> motor vehicles, trailers, motorcycles, campers, RV's & truck bodies; all aircraft; all boats & all boat motors; jet skis; hot air balloons; all household rental personal property; etc. For forms and instructions call (910) 678-7507 or go to: <a href="http://www.co.cumberland.nc.us/tax/tax_forms.aspx">www.co.cumberland.nc.us/tax/tax_forms.aspx</a>	Cumberland County residents are required to list dogs and cats to obtain a privilege license (pet tag). They are also required to report if their dogs and cats are sterilized or not. Failure to list this information shall subject the offender to a civil penalty in the amount of \$100 per animal per the 2003 Cumberland County Pet Ordinance. For information go to: <a href="http://www.co.cumberland.nc.us/tax/pet_fees.aspx">www.co.cumberland.nc.us/tax/pet_fees.aspx</a>	New residents and those listing for the first time should contact the Customer Service Department at the Cumberland County Courthouse, 117 Dick Street, Room 530, or call (910) 678-7507. New residents are responsible for obtaining and submitting the necessary listing forms by February 1, 2010, to: <b>117 Dick Street, Room 530, Fayetteville, NC 28301</b>	<b>Changes per Senate Bill 475, the Military Spouses Relief Act, are pending, awaiting resolution of implementation issues between Federal and State Agencies. The following still applies in North Carolina:</b> Personal property jointly titled,(including, but not limited to: All Unlicensed motor vehicles; permanently tagged (multi-year) vehicles; mobile homes, aircraft, boats, boat motors, RV's & campers, motorcycles, etc) is taxable for half the value of the property unless both owners are active duty nonresident. Proof of residency is required (Leave Earnings Statement).

► **FOR LISTING ASSISTANCE:** Please bring all forms you received to the Tax Administration Office at the Cumberland County Courthouse, 117 Dick Street, Room 530, or call (910) 678-7507.

► **FOR LISTING FORMS & INSTRUCTIONS:** [www.co.cumberland.nc.us/tax/tax\\_forms.aspx](http://www.co.cumberland.nc.us/tax/tax_forms.aspx)

**FAILURE TO LIST WILL SUBJECT YOU TO THE PENALTIES PRESCRIBED BY LAW**  
Cumberland County Tax Administrator