

CUMBERLAND COUNTY TAX LISTING FORM

FOR THE YEAR 2026 Filing No.

CUMBERLAND COUNTY TAX
PO BOX 449
FAYETTEVILLE NC 28302-0449

ABSTRACT #:

Page:

TO AVOID A LATE LISTING PENALTY, PLEASE COMPLETE
AND RETURN NO LATER THAN JAN 31ST

2 TDIS:	EXCO:
LOCATION	
3 IMPORTANT FAILURE TO LIST "PERMANENTLY TAGGED" OR "UNLICENSED VEHICLES" WILL RESULT IN LATE LISTING PENALTY. APPLICATION OF PENALTIES WILL BE STRICTLY ENFORCED. AFFIRMATION OF PROPERTY OWNER: GS 105-310-311 UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING, INCLUDING ANY ACCOMPANYING STATEMENTS, IS TRUE AND COMPLETE.	
SIGNATURE OF OWNER OR AGENT	DATE
X	/ /

↑ PLEASE INDICATE ANY ADDRESS CHANGES IN AREA ABOVE ↑

4 See back of form - item 4 for information pertaining to VETERANS and ELDERLY or PERMANENTLY DISABLED residents.

5 YOUR EMPLOYER:	6 YOUR HOME PHONE:	7 EMAIL ADDRESS:
8 YOUR WORK PHONE:	9 CELL PHONE:	

10	PROPERTY TYPE	DESCRIPTION OF PERSONAL PROPERTY	PROPERTY ID	DO NOT WRITE IN SECTION BELOW TAX OFFICE USE-SUMMARY
				PERSONAL PROPERTY
				BOATS
				MOBILE HOMES
				FARM EQUIP.
				OTHER
				AIRCRAFT
				EXEMPT
11	STATE SPECIFIC CONDITION OF PERSONAL PROPERTY. STATE IF MOBILE HOME IS A RENTAL <input type="checkbox"/> YES <input type="checkbox"/> NO LIST UNLICENSED OR PERMANENTLY TAGGED VEHICLES AND BOAT TRAILERS.			TOTAL TAXABLE →

12 LAND OWNER'S NAME: (DETACH IF NO IMPROVEMENTS)

2026 NEW BUILDING REPORT

13 DESCRIBE IMPROVEMENTS (ADDITIONS, NEW CONSTRUCTION, DECKS, OUTBUILDINGS, REMODELING, ETC.) SINCE LAST LISTING.

IF THIS IMPROVEMENT IS LOCATED ON LAND OWNED BY ANOTHER PERSON, GIVE NAME OF LAND OWNER:

PARCEL I.D. NUMBER: ABSTRACT NUMBER:

NEW BUILDINGS & IMPROVEMENTS BUILT IN 2025

 TYPE OF CONSTRUCTION: CHECK ONE(S) THAT APPLY. NEW BUILDING___ REMODELING___ NEW ADDITION___ ENCLOSURE___ HOUSE___ DOUBLE WIDE MOBILE HOME___
 SWIMMING POOL___ STORE___ OFFICE___ WAREHOUSE___ GARAGE___ SHOP___ STORAGE BUILDING___ BARN___ POULTRY HOUSE___ GRAIN BINS___ (BU.CAP.____)
 SHED___ DECK___ WHAT YEAR WAS THE IMPROVEMENT BUILT _____ OTHER_____

OUTSIDE DIMENSIONS OF STRUCTURE: VERY IMPORTANT (L) _____ X (W) _____ INTERIOR: SQ. FT. HEATED LIVING AREA _____

EXTERIOR WALLS: WOOD SIDING___ BRICK VEN.___ CONC. BLOCK___ METAL___ OTHER___ PLUMBING: # OF FIXTURES___ (LAVATORIES, SINKS, SHOWERS, ETC)

SQ. FT. BASEMENT AREA UNFINISHED: _____ SQ. FT. BASEMENT AREA FINISHED: _____ NUMBER OF STORIES: 1S___ 1 1/2S___ 2S___ 2 1/2S___ 3S___

CENTRAL AIR CONDITION: YES___ NO___ NUMBER OF FIREPLACES: _____ NUMBER OF CHIMNEYS: _____

PERCENTAGE OF COMPLETION ON JAN. 1, 2026: _____ % TOTAL COST OF CONSTRUCTION AS JAN. 1, 2026: \$ _____

IF A HOUSE OR BUILDING WAS MOVED TO OR DESTROYED ON THIS LAND IN 2025 GIVE DETAILS BELOW:

LOCATION MOVED FROM: _____

SIZE _____ HOUSE _____ BARN _____ GARAGE _____ STORAGE BUILDING _____ SHED _____ POULTRY HOUSE _____ OTHER _____

IF HOUSE OR BUILDING MOVED AWAY: NEW NAME OF OWNER _____ LOCATION MOVED TO _____

TELEPHONE #: _____ (daytime) _____ (evening)

SEE REVERSE SIDE FOR INSTRUCTIONS

1. PLEASE INDICATE ANY ADDRESS CHANGES IN AREA
2. REVIEW TAX DISTRICT (SEE TDIS). IF APPLICABLE REVIEW EXCO VERIFYING EXEMPTION CODE CORRESPONDS TO THE EXEMPTION YOU HAVE BEEN APPROVED TO RECEIVE: (PRESENT USE), (ELDERLY), (DISABILITY), (CIRCUIT BREAKER FOR ELDERLY/DISABLED) OR (DISABLED VETERAN OR VETERAN'S SPOUSE). PLEASE CORRECT INFORMATION IF NEEDED.
3. AFTER READING THIS AFFIRMATION, PLEASE SIGN AND DATE FORM; RETURN BY JANUARY 31, 2026 TO AVOID 10% LATE LISTING PENALTY.
4. **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 2025 DOES NOT EXCEED THIRTY-EIGHT THOUSAND EIGHT HUNDRED DOLLARS (\$38,800). 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, 2026 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 2025 TOTAL INCOME IS \$38,800 OR LESS, TAXES PAID ARE LIMITED TO 4% OF INCOME; IF THE 2025 TOTAL INCOME IS \$38,800 TO \$58,200, 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 AS OF JANUARY 1, 2026. 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 #4 ABOVE MUST BE FILED NO LATER THAN JUNE 1, 2026. ELDERLY, DISABLED, VETERANS AND CIRCUIT BREAKER EXCLUSION MUST USE THE **FORM AV-9**. PROOF OF AGE, DEATH CERTIFICATE, MARITAL STATUS, RESIDENCY, INCOME, DISABILITY AND U.S. 2101 BENEFITS ARE REQUIRED. YOU MAY OBTAIN AN APPLICATION BY CALLING (910) 798-7307, OR VISIT OUR WEBSITE: cumberlandcountync.gov/tax.

5. - 9. EMPLOYER, WRITE "RETIRED" OR "UNEMPLOYED" IF APPROPRIATE. LIST YOUR HOME PHONE NUMBER, CELL PHONE, WORK PHONE NUMBER, AND EMAIL ADDRESS.
10. 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, 2026 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 2025 MUST BE LISTED AND POSTMARKED NO LATER THAN JANUARY 31, 2026 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, LENGTH AND YEAR.**
 - 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. **LIST BOAT TRAILERS THAT ARE PERMANENTLY TAGGED OR UNLICENSED.**
 - TRAILERS (PERMANENTLY TAGGED OR UNLICENSED) - **INDICATE TYPE OF TRAILER, LENGTH AND YEAR. ATTACH COPY OF BILL OF SALE OR INDICATE YOUR COST AND YEAR PURCHASED.**
11. 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 SALE. IF YOU DO NOT OWN THE LAND, YOU MUST LIST TYPE AND SIZE OF ALL OUTBUILDINGS, WOOD DECKS, AND OTHER IMPROVEMENTS.
 12. LIST NAME OF LAND OWNER IF YOUR MOBILE HOME IS NOT LOCATED ON YOUR LAND.
 13. 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 2025 AND YOUR ACREAGE HAS CHANGED OR YOUR OWNERSHIP HAS CHANGED, YOU MUST REAPPLY DURING JANUARY 2026 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 2025 THAT WAS IN THE DEFERMENT PROGRAM, YOU MUST MAKE APPLICATION FOR THIS LAND IN YOUR NAME DURING THE MONTH OF JANUARY 2026, IF YOU WISH TO HAVE THIS LAND CONSIDERED FOR FARM DEFERMENT. NEW FARM APPLICATIONS MUST BE FILED DURING JANUARY 2026.

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 NON-RESIDENT 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 EARNINGS STATEMENT (LES) FOR DECEMBER WITH YOUR LISTING. MOTOR VEHICLES TITLED IN SPOUSE'S NAME CAN BE EXEMPT IF PROOF IS PROVIDED THAT THE SPOUSE AND THE NON-RESIDENT ACTIVE DUTY SERVICE MEMBER HAVE THE SAME DOMICILE. OTHER DEPENDENTS ARE NOT EXEMPT. REAL PROPERTY IS NOT EXEMPT.

NEW BUILDING REPORT:

IF ANY CHANGES ON THE PROPERTY OCCURED 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 cumberlandcountync.gov/tax

THIS FORM MUST BE RETURNED OR U.S. POSTMARKED NO LATER THAN JANUARY 31, 2026.

PLEASE READ THE ABOVE INSTRUCTIONS OR CALL (910) 678-7507, IF YOU HAVE ANY QUESTIONS.