

**Notice of
TAX LISTING
FOR DAVIE COUNTY**

All property on hand January 1, 2010 both real and personal is subject to taxation regardless of age and sex of owner.

You are no longer required to list motor vehicles which are currently LICENSED with the North Carolina Department of Motor Vehicles. These vehicles will be billed by the County after the current registration is renewed or an application is made for a new registration. About three months after your registration renewal you will receive a bill from the County. You will have 30 days to pay the bill before interest is added at the rate of 5% the first month past due and 3/4 of 1% thereafter.

Taxpayers must list UNLICENSED vehicles not licensed on January 1, 2010 DURING THE REGULAR LISTING PERIOD. There is no change in the listing requirements for those vehicles. Permanent tagged multiyear vehicles must also be listed. Other property required to be listed in January include: mobile homes, boats and motors, jet skis, aircraft, farm equipment used to produce income, tools used by carpenters and mechanics, all assets and supplies of businesses, furnishings owned and rented by a landlord.

Taxpayers should report any new buildings or any improvements built on real estate, or any changes to real estate to the Tax Office.

The Tax Administrator's Office will be sending listing forms to everyone that listed personal property in 2009. If you need to list personal property as indicated above or report changes to real property and you do not receive a form in the mail, please contact the Tax Administrator's Office for the proper forms.

**ELDERLY OR DISABLED APPLICANTS
MUST BE AGE 65 OR PERMANENTLY DISABLED TO APPLY**

1. Elderly and Disabled Exclusion:
 - a. Income level \$27,100 or below
 - b. Must be 65 years of age or totally and permanently disabled
 - c. Reduction of \$25,000 or 50% of value of the home and 1 acre of land whichever is greater

2. Disabled Veterans Exclusion:
 - a. Honorably Discharged Veterans and
 - b. 100% disabled due to a service related injury
 - c. Reduction of \$45,000 off the value of the home and 1 acre of land

3. Circuit Breaker (DEFERRED TAXES)

- a. Must be 65 years of age or totally and permanently disabled
- b. Must have owned and occupied property as the owner's permanent legal residence for five years.
- c. Must be a North Carolina resident
- d. Income cannot exceed \$40,650

If you did not receive the exclusion in 2009 but are now eligible, you may obtain a copy of an application from the assessor. It must be filed by June 1.

Listing will begin January 1, 2010 in the Tax Administrator's Office in the County Administration Building. Office listing help is available Jan. 1-Feb.1. Hours will be 8:00 A.M. to 5:00 P.M. Monday thru Friday. The deadline for listing is February 1, 2010. Completed forms must be postmarked by the U.S. Postal Service not later than February 1, 2010. All late listings are subject to a 10% penalty. Please list early to avoid a late penalty.