



## INSTRUCTIONS FOR COMPLETING LISTING ABSTRACT

TO AVOID LATE LISTING PENALTY, FILL OUT THIS FORM AND RETURN TO THE TAX ADMINISTRATION OFFICE BEFORE JANUARY 31 OR BRING IT TO THE LISTING OFFICE FOR HELP. **DO NOT WRITE "SAME AS LAST YEAR" ON YOUR LISTING FORM OR THE FORM WILL BE REJECTED. WE DO NOT ACCEPT FAXED OR EMAILED LISTING FORMS AT THIS TIME.**

- A. Real Estate Description: Real Estate is permanently listed, which means it is carried forward each year. **We transfer ownership by Deed or Will as of January 1 of each year.**
- B. Name and Mailing Address: If the name(s) on the listing form differs from the actual owner's name(s) or the former owner(s) is/are deceased, please complete the information in Section H under **2024 REAL ESTATE CHANGES**. Please provide the date and place of death including county and state. If there is not a Rockingham County Estate file opened, we will need copies of the will and/or estate file and death certificate. Please supply documentation supporting the change of listing owner(s) if name(s) listed is/are incorrect. **Please provide the name, telephone number and mailing address of a contact person for informational purposes.**
- C. Rental Property: For owners of Rental Houses, Rental Apartments, Rental Mobile Homes only. Household Personal Property (furniture, appliances, window air conditioners) provided by a landlord is taxable in a rental unit or income-producing property. Indicate the items you provide and give estimated value.
- D. List Aircraft by year, make, model, and serial number. Boats are listed by year, make, model, and length. Also, include hull numbers. When listing boat motors, indicate if inboard or outboard, and list by year, make, and horsepower.

**TO REMOVE ASSETS LISTED ON THE FRONT OF THIS FORM MARK THROUGH WITH A SINGLE LINE. WHEN ADDING ASSETS TO THE FRONT OF THIS FORM PLEASE INCLUDE THE YEAR OF PURCHASE AND THE PURCHASE PRICE.**

**Motor Vehicles:** Unlicensed (not tagged) motor vehicles include motorcycles, camping trailers, motor homes, boat trailers, cars, and trucks and must be listed giving year, make, model, and body style (2 dr, 4 dr, station wagon, hatchback, truck, or MPV) and the complete Vehicle Identification Number (VIN). Without the VIN, we cannot accurately value the vehicle. It is also important that you indicate the condition of the vehicle such as Junk, Poor, Average, or Excellent. **YOU MUST NOW LIST VEHICLES WITH A PERMANENT TAG.** Please provide the cost at purchase and give type such as boat, utility, animal, camping, etc., size and plate number.

List all **Mobile Homes** unless your mobile home has been appraised as Real Estate. If you are not sure if your Mobile Home is appraised as Real Estate, please make a note on the form and the Tax Administration will verify before listing. Be sure to include year, width and length, make and model and VIN/Serial #. If you do not own the land where your mobile home is located, give name of the land owner and/or the name of the Mobile Home Park.

- E. **Dogs and Cats:** Write in number of dogs/cats owned January 1, 2025. Be sure to indicate number of dogs/cats spayed/neutered and number of dogs/cats **not** spayed/neutered. Show **total** number of dogs/cats in the appropriate space.
- F. Write in property owner(s) date(s) of birth, phone number(s) and email address.
- G. Lister's signature and date: **This form will be rejected if not signed and dated.**
- H. List all improvements, new construction or removal of structures from your property since January 1, 2024, the cost when completed or if not complete the percentage complete as of January 1, 2025.

### NOTICE:

ALL CHANGES TO REAL PROPERTY MUST BE REPORTED/LISTED EVEN IF YOU DO NOT RECEIVE A FORM FOR THAT PROPERTY. If a blank form or assistance is required, you may obtain same by writing:

**Rockingham County Tax Administration  
PO Box 68  
Wentworth, NC 27375-0068**

or you can come by the office at the Governmental Center, call **(336)342-8305** or visit us on the web [www.myrockinghamcountyncntax.com](http://www.myrockinghamcountyncntax.com)

### NOTICE

#### **INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED AND CIRCUIT BREAKER DEFERMENT**

##### **G.S. 105-227.1 - 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 a North Carolina resident who is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$37,900. 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. The amount of the appraised value of the residence excluded may vary depending upon the % of ownership, if a residence is owned by multiple owners. 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, you must notify the assessor. Failure to notify the assessor that the property no longer qualifies for the exclusion will 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** to be timely filed.

##### **G.S. 105-227.1B - Property Tax Homestead Circuit Breaker Deferral:**

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 at least five years, who is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$37,900. If the owner's income is \$37,900 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 \$37,900 but less than or equal to \$56,850, then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred.

The deferred taxes are a lien on the residence. 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 and elect the circuit breaker before a deferral 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** to be timely filed.

##### **G.S. 105-277. 1C-Disabled Veteran Exclusion**

This program excludes up to the first \$45,000 of the appraised value to the permanent residence of a disabled veteran. The applicant must have been disabled as of January 1 of the year in which the benefit is requested. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined under 38 U.S.C. 2101, (2) a veteran who died as a result of a service-connected condition whose character of service at the separation was honorable or under honorable conditions, or (3) a service member who died from a service-connected condition in the line of duty and not as a result of willful misconduct.

Note: An owner who qualifies for a property tax exclusion may only apply for one of these forms of property tax relief.