

ANNUAL PROPERTY TAX LISTING NOTICE 2012 WASHINGTON COUNTY 2012

For 2012, ALL persons who own or control business property, farm, and/or personal property subject to taxation in Washington County must list all such property beginning MONDAY, January 2, 2012 through TUESDAY, January 31, 2012

If you listed personal property last year, you will automatically be mailed a new form at the owners address on record as of January 1, 2012. Please review the information, make necessary additions/corrections, **sign and return listing forms postmarked by U.S.P. S. no later than January 31, 2012 to avoid 10% late listing penalty to: Washington County Tax Assessor, PO Box 1007, Plymouth, NC 27962.**

► **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 January 31, 2012. Unsigned forms will be returned and considered late if received signed after January 31, 2012.

ALL BUSINESS requests for an "Extension to file" their listings until April 15, 2012, must be on company letterhead, & must be received or **postmarked by U.S.P. S by January 31, 2012** 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, 2012. For forms & instructions call the Washington County Tax Assessor's Office at 252-793-1176.**

• 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 January 31, 2012.

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

REAL ESTATE	BUSINESS AND FARM	PERSONAL PROPERTY, MANUFACTURED OR MOBILE HOMES
<p>Washington County has a permanent listing system for real estate; property owners are responsible to annually list any improvements to, or separate rights in 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 contact the Washington County Tax Assessor's Office at 252-793-1176.</p>	<p>ALL BUSINESSES and/or individuals owing or possessing personal property, used or connected with a business or other income producing purpose, must list such property. Items you must list are computers, furniture, equipment, tools, office supplies, signs (indoor & exterior), cleaning supplies, telephones & their systems, fax machines, alarms, display cabinets, racks, special lighting, etc., in essence, all items used in business.</p> <p>ALL FARMERS must list <u>all</u> farming equipment every year including pivot irrigation systems, tractors and equipment, grain handling equipment, etc.</p> <p>Contact the Washington County Tax Assessor 's Office at 252-793-1176 to request a listing form.</p>	<p>ALL PERSONAL PROPERTY must be listed every year, including but not limited to: all permanently tagged(multi-year licensed) & all unlicensed motor vehicles, trailers, motorcycles, campers, RV's & truck bodies, all aircraft, all boats & all boat motors, jet skis, etc.</p> <p>Manufactured or Mobile Homes must be listed. Under NC law, Park Owners, with three (3) or more units, are responsible for reporting to confirm the listing of their manufactured or mobile homes.</p> <p>Contact the Washington County Tax Assessor's Office at 252-793-1176 to request a listing form.</p>

► **FOR LISTING ASSISTANCE:** Please bring all forms you received to the Washington County Tax Assessor's Office at the Washington County Courthouse, 120 Adams St., Plymouth, NC or call 252-793-1176.

**FAILURE TO LIST WILL SUBJECT YOU TO THE PENALTIES PRESCRIBED BY LAW
Washington County Tax Assessor**