

**WAKE COUNTY, NORTH CAROLINA  
INSTRUCTIONS FOR INDIVIDUAL PROPERTY TAX LISTING  
OF PROPERTY OWNED ON JANUARY 1, 1997**

- A** NAME AND ADDRESS: IF YOU ARE LISTING ON A PREPRINTED FORM, CHECK ALL INFORMATION FOR ACCURACY, IF INCORRECT, STRIKE THROUGH AND GIVE CORRECT INFORMATION. IF YOU ARE LISTING ON A BLANK FORM, PLEASE PRINT ALL REQUESTED INFORMATION.
  
- B** REAL ESTATE: OWNERS AS OF JANUARY 1 ARE REQUIRED TO REPORT ANY BUILDINGS, ADDITIONS, IMPROVEMENTS AND/OR DELETIONS WHICH OCCURRED DURING THE PRECEDING CALENDAR YEAR. THESE CHANGES MUST BE REPORTED WHETHER MADE BY YOU OR SOMEONE ELSE. IF YOU PURCHASED A HOUSE AND LOT, TOWNHOME OR CONDOMINIUM IN 1996, PLEASE ENTER YOUR TOTAL COST AND 100% COMPLETE.
  
- C** PRELISTED PERSONAL PROPERTY: (THIS SECTION APPLIES TO PREPRINTED FORMS ONLY.) IF YOU ARE LISTING ON A BLANK CARD PROCEED TO SECTION D) REVIEW THIS INFORMATION AND STRIKE THROUGH ANY ITEM(S) NOT OWNED BY YOU ON JANUARY 1. ANY BOATS, BOAT MOTORS, MOBILE HOMES, AIRCRAFT, AND UNLICENSED VEHICLES OWNED BY YOU ON JANUARY 1, 1996, WHICH DO NOT APPEAR IN THIS SECTION, MUST BE ADDED TO SECTION G.

**FARMERS, CARPENTERS AND MECHANICS** WHO OWN TOOLS & EQUIPMENT USED IN A TRADE OR BUSINESS SHOULD CONTACT THIS OFFICE IN ORDER TO LIST ON A BUSINESS FORM (B-1). (919) 856-5400

**RENTED FURNISHINGS (LANDLORD ONLY)**: IF YOU OWN A RENTAL HOUSE, MOBILE HOME OR APARTMENT AND SAME IS RENTED FURNISHED, CONTACT THIS OFFICE TO LIST ON A BUSINESS FORM (B-1). (919) 856-5400

- D** PERSONAL PROPERTY: LIST ALL BOATS, BOAT MOTORS, MOBILE HOMES, AIRCRAFT AND UNLICENSED VEHICLES OWNED BY YOU ON JANUARY 1, 1997, WHICH DO NOT APPEAR IN SECTION C. PLEASE PROVIDE COMPLETE DESCRIPTIONS OF ALL PROPERTY. IF YOUR VEHICLE IS WRECKED OR DAMAGED, SUBMIT ANY INFORMATION AS TO ITS CONDITION.
  
- E** AFFIRMATION: SIGNATURE TO AFFIRMATION MUST BE THAT OF OWNER, PARTNER OR PRINCIPAL OFFICER.

**IMPORTANT**

**DO NOT LIST VEHICLES WHICH ARE CURRENTLY LICENSED BY THE NC DEPARTMENT OF MOTOR VEHICLES. THE TAX ON THESE VEHICLES WILL BE BILLED AFTER THE LICENSE IS RENEWED OR APPLICATION IS MADE FOR A NEW REGISTRATION.**

## IMPORTANT

LICENSED VEHICLES: DO NOT LIST VEHICLES WHICH ARE CURRENTLY LICENSED. THE PROPERTY TAX ON THESE VEHICLES WILL BE BILLED BY THE COUNTY AFTER THE CURRENT LICENSE IS RENEWED OR APPLICATION IS MADE FOR A NEW LICENSE.

UNLICENSED VEHICLES: VEHICLES WHICH ARE NOT LICENSED MUST BE LISTED FOR PROPERTY TAXES DURING THE MONTH OF JANUARY.

(VEHICLES INCLUDE AUTOMOBILES, TRUCKS, TRAILERS OF ALL TYPES, MOTORCYCLES AND MOTOR HOMES).

FARMERS, CARPENTERS AND MECHANICS WHO OWN TOOLS & EQUIPMENT USED IN A TRADE OR BUSINESS SHOULD CONTACT THIS OFFICE IN ORDER TO LIST ON A BUSINESS FORM (B-1). (919) 856-5400

RENTED FURNISHINGS (LANDLORD ONLY) IF YOU OWN A FURNISHED RENTAL UNIT (HOUSE, APT., CONDO, MOBILE HOME, ETC.) CONTACT THIS OFFICE TO LIST ON A BUSINESS FORM (B-1).

HURRICANE DAMAGE – IF ON JANUARY 1, YOU HAVE UNREPAIRED BUILDING/ STRUCTURAL DAMAGE, NOT INCLUDING LANDSCAPING OR TREES, PLEASE PROVIDE A DETAILED DESCRIPTION AND WRITTEN ESTIMATES FROM INSURANCE OR OTHER PROOF.

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### PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED G.S. 105-277.1

NORTH CAROLINA EXCLUDES FROM PROPERTY TAXES THE FIRST TWENTY THOUSAND DOLLARS (\$20,000) IN ASSESSED VALUE OF CERTAIN PROPERTY OWNED BY NORTH CAROLINA RESIDENTS AGED 65 OR OLDER OR TOTALLY AND PERMANENTLY DISABLED WHOSE DISPOSABLE INCOME DOES NOT EXCEED FIFTEEN THOUSAND DOLLARS (\$15,000). THE EXCLUSION COVERS REAL PROPERTY (OR A MOBILE HOME) OCCUPIED BY THE OWNER AS HIS OR HER PERMANENT RESIDENCE. DISPOSABLE INCOME INCLUDES ALL MONEYS RECEIVED OTHER THAN GIFTS OR INHERITANCES RECEIVED FROM A SPOUSE, LINEAL ANCESTORS, OR LINEAL DESCENDANTS. IF YOU RECEIVED THIS EXCLUSION LAST YEAR AND YOUR DISPOSABLE INCOME LAST YEAR WAS ABOVE FIFTEEN THOUSAND DOLLARS (\$15,000), YOU MUST NOTIFY THE REVENUE ADMINISTRATOR. IF YOU RECEIVED THE EXCLUSION LAST YEAR BECAUSE YOU WERE TOTALLY AND PERMANENTLY DISABLED AND YOU ARE NO LONGER TOTALLY AND PERMANENTLY DISABLED, YOU MUST NOTIFY THE REVENUE ADMINISTRATOR. IF THE PERSON WHO RECEIVED THE EXCLUSION LAST YEAR WAS DECEASED PRIOR TO JANUARY 1, THEN THE EXECUTOR OF THE ESTATE OR OTHER PERSON REQUIRED BY LAW TO LIST THE PROPERTY MUST NOTIFY THE REVENUE ADMINISTRATOR. FAILURE TO MAKE ANY OF THE NOTICES REQUIRED BY THIS PARAGRAPH BEFORE APRIL 15 WILL RESULT IN PENALTIES AND INTEREST.

IF YOU DID NOT RECEIVE THE EXCLUSION LAST YEAR, BUT ARE NOW ELIGIBLE, YOU MAY OBTAIN AN APPLICATION FROM THE WAKE COUNTY REVENUE DEPARTMENT. THE COMPLETED FORM MUST BE RETURNED BY APRIL 15, OTHERWISE, YOUR APPLICATION WILL BE DENIED.

MAXIMUM DISPOSABLE INCOME OF FIFTEEN THOUSAND DOLLARS (\$15,000) IS JOINT INCOME AND PERTAINS TO BOTH ELDERLY AND PERMANENTLY DISABLED APPLICATIONS.

THE WAKE COUNTY REVENUE DEPARTMENT IS LOCATED IN THE GARLAND H. JONES BUILDING, LOWER LEVEL, 300 S. SALISBURY ST., RALEIGH, NC 27601-1752 AND THE TELEPHONE NUMBER IS (919) 856-5400.

(SEE REVERSE) FORM A-1 INSTRUCTIONS