

IMPORTANT PROPERTY TAX NOTICE

2011 PROPERTY LISTING PERIOD

Pursuant to North Carolina General Statutes 105-296(c), all persons owning property on January 1, 2011 that is subject to taxation must list such property within the listing period of January 1, 2011 through January 31, 2011. Property can be listed from 8:00 am to 5:00 pm Monday through Friday in the Listing Office in the Pamlico County Courthouse.

A listing form is required if one or more of the following apply:

- You have made improvements to your real estate during the previous year. Maintenance such as painting/wallpaper and landscaping is not considered an improvement and no listing is required.
- You own unregistered vehicles that do not have an active North Carolina Registration.
- You own other reportable personal property such as boats, boat motors, jet skis, aircraft, etc.
- You own a singlewide mobile home.
- You own business personal property.

If you received a listing form in the previous year for listing your property, a listing form will automatically be mailed to you at the address of record as of December 31, 2010. If you do not receive a listing form and you have property that is required to be listed, it is your responsibility to obtain a listing form from the Assessor's Office.

Real Estate in Pamlico County is permanently listed and does not require an annual listing.

Failure to list within the required period will result in a penalty of 10% of the total tax levied.

Initial Land Use Applications will be accepted from January 1, 2011 to January 31, 2011.

Listing by mail is optional. If listing by mail, return listing form to:

Pamlico County Tax Supervisor
P. O. Box 538
Bayboro, NC 28515

**HOMESTEAD CIRCUIT BREAKER
EXCLUSION FOR ELDERLY OR PERMANENTLY DISABLED
PERSONS**

North Carolina may exclude from property tax those taxpayers who meet the following requirements:

- The property is your permanent residence you own and occupy.
- You are 65 years or older or totally and permanently disabled.
- You have completed an application.

Income Requirements:

- If income equals \$0 to \$25,600, taxes are limited to 4% of income
- If income equals \$25,601 to \$38,400 taxes are limited to 5% of income
- If income equals over \$38,400 taxpayer does not qualify

If you received the exclusion in tax year 2010, you do not need to reapply unless you changed your permanent residence.

If you received the exclusion in tax year 2010 and your income in 2010 was in excess of \$25,000, you must notify the Assessor.

If you received the exclusion in tax year 2010 because of a total disability and you are no longer disabled, you must notify the Assessor.

Applications must be filed between January 1, 2011 and June 1, 2011

Contact the Assessor's Office for an application.

Pamlico County Tax Office

P O Box 538

Bayboro, NC 28515

252-745-3105 Listing Department