



**ROBESON COUNTY  
TAX ADMINISTRATION**  
550 NORTH CHESTNUT STREET, 2ND FLOOR  
LUMBERTON, NC 28358

**ELECTRONIC SERVICE REQUESTED**

**SEE IMPORTANT INFORMATION ON BACK**

I have read the exemption/exclusion options listed on the back and understand the deadline for submitting my application to the Tax Administrator is June 1, 2024. I wish to receive the 2023

exemption/exclusion application:  YES or  No

CHANGE OF ADDRESS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DAYTIME PHONE: \_\_\_\_\_

NIGHTTIME PHONE: \_\_\_\_\_

**\* WHEN LISTING IN PERSON, BRING THIS FORM \***

**PLEASE MAKE SURE TO SIGN IN THE  
YELLOW HIGHLIGHTED AREA BELOW**

**ROBESON COUNT TAX LISTING FORM FOR THE YEAR 2024** Page \_\_\_\_\_ Filing No. \_\_\_\_\_

1 IS PROPERTY LOCATED WITHIN LIMITS OF A CITY OR TOWN? <input type="checkbox"/> YES <input type="checkbox"/> NO NAME OF CITY/TOWN _____		Do you have private trash pick up? <input type="checkbox"/> Yes <input type="checkbox"/> No Name of trash service: _____		ACCOUNT NUMBER: _____		LEGAL DESCRIPTION											
Location: _____		PARCEL ID# _____		ABSTRACT NO: _____													
2 DESCRIBE IMPROVEMENTS (ADDITIONS, NEW CONSTRUCTION, DECKS, OUTBUILDINGS, REMODELING, ETC.) SINCE LAST LISTING ON ATTACHED NEW BUILDING REPORT		3 LIST NUMBER OF DOGS OWNED: MALE ___ FEMALE ___		6 YOUR WORK PHONE: _____		<b>10 IMPORTANT</b> FAILURE TO LIST "UNLICENSED" VEHICLES WILL RESULT IN LATE LISTING PENALTY. APPLICATION OF PENALTIES WILL BE STRICTLY ENFORCED. AFFIRMATION OF PROPERTY OWNER: GS 105-310-311. UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING INCLUDING ANY ACCOMPANYING STATEMENTS, IS TRUE AND COMPLETE. <b>OWNER PLEASE SIGN BELOW</b> <b>DATE</b> <div style="background-color: yellow; padding: 5px; display: inline-block;">X</div>											
4 YOUR EMPLOYER: _____		7 YOUR HOME PHONE: _____		8 DO YOU LIVE ON THIS PARCEL? <input type="checkbox"/> YES <input type="checkbox"/> NO													
5 SPOUSE'S EMPLOYER: _____		9 FIRE DISTRICT/CITY: _____		11 REFER TO THE ENCLOSED INFORMATION ON THE PROPERTY TAX RELIEF FOR THE ELDERLY AND PERMANENTLY DISABLED PERSONS.													
12		CATEGORY		YEAR		MAKE		MODEL		VEHICLE IDENT. NO.		TAX VALUE		TAX OFFICE USE-SUMMARY			
PERSONAL PROPERTY														PERSONAL PROPERTY			
														BOATS			
																MOBILE HOMES	
																OTHER	
																AIRCRAFT	
																EXEMPT	
														TOTAL TAXABLE →			
13		YEAR		MAKE		SIZE		SERIAL NUMBER		TAX VALUE		DO NOT WRITE IN ABOVE SECTION		TO AVOID A LATE LISTING PENALTY, PLEASE COMPLETE AND RETURN NO LATER THAN JANUARY 1, 2024			
MOBILE HOMES																	

**2024 BUILDING REPORT**

**NEW BUILDINGS & IMPROVEMENTS BUILT IN 2023**

TYPE OF CONSTRUCTION: CHECK ONE(S) THAT APPLY.  NEW BUILDING  REMODELED  NEW ADDITION  ENCLOSURE  HOUSE  
 DOUBLE WIDE MOBILE HOME  SWIMMING POOL  STORE  OFFICE  WAREHOUSE  GARAGE  SHOP  STORAGE BUILDING  
 BARN  POULTRY HOUSE  GRAIN BINS (BU. CAP. \_\_\_)  SHED  DECK  OTHER \_\_\_\_\_

OUTSIDE DIMENSIONS OF STRUCTURE: VERY IMPORTANT \_\_\_\_\_ X \_\_\_\_\_ INTERIOR: SQ.FT. HEATED LIVING AREA \_\_\_\_\_

EXTERIOR WALLS:  WOOD SIDING  BRICK VEN.  CONC. BLOCK  METAL  OTHER \_\_\_\_\_ PLUMBING: #FIXTURES \_\_\_ (LAVATORIES, SINKS, SHOWERS, ETC.)

SQ. FT. BASEMENT AREA: UNFINISHED: \_\_\_\_\_ SQ. FT. BASEMENT AREA FINISHED: \_\_\_\_\_ NUMBER OF STORIES:  1s  1 1/2s  2s  2 1/2s  3s

CENTRAL AIR CONDITION:  YES  NO NUMBER OF FIREPLACES: \_\_\_\_\_ NUMBER OF CHIMNEYS: \_\_\_\_\_

PERCENTAGE OF COMPLETION ON JAN. 1, 2024: \_\_\_\_\_ TOTAL COST OF CONSTRUCTION AS OF JAN. 1, 2024 \_\_\_\_\_

IF A HOUSE OR BUILDING WAS MOVED TO THIS LAND IN 2023 GIVE DETAILS BELOW: LOCATION MOVED FROM \_\_\_\_\_

BUILDING SIZE \_\_\_\_\_ TYPE:  HOUSE  BARN  GARAGE  STORAGE BUILD  SHED  POULTRY/SWINE HOUSE  OTHER

**IF A HOUSE OR BUILDING WAS DESTROYED, DAMAGED, OR MOVED AWAY FROM THE LAND IN 2023 PLEASE GIVE DETAILS:**

REASON \_\_\_\_\_

BUILDING SIZE \_\_\_\_\_ TYPE:  HOUSE  BARN  GARAGE  STORAGE BUILD  SHED  POULTRY/SWINE HOUSE  OTHER

**IF HOUSE OR BUILDING MOVED AWAY:** NAME OF NEW OWNER \_\_\_\_\_ LOCATION MOVED TO \_\_\_\_\_

**ALL IMPROVEMENTS OR DAMAGES MUST BE REPORTED NO LATER THAN JANUARY 31, 2024**

PPL 11484PFB 10/24/22 CMYK

THIS FORM MUST BE RETURNED OR POSTMARKED NO LATER THAN JANUARY 31, 2024

PLEASE READ THE FOLLOWING INFORMATION AND CALL (910) 671-3060 or FAX to (910) 671-6243 IF YOU HAVE ANY QUESTIONS.

**NEW: PROPERTY TAX RELIEF ON PERMANENT RESIDENCE:** Statutory changes have affected the exemption/exclusions that citizens may be eligible for. Please read the following carefully as these Statutory changes provide reductions in your real property value if you are eligible.

**1. EXEMPT BUILDER'S INVENTORY** (G.S. 105-277.02)

Residential – Exempts from property tax the increase in value to residential real property held for sale by a builder, to the extent the increase is attributable to subdivision or improvements by the builder. The exclusion is limited to three years for residential properties.

Commercial – Exempts from property tax the increase in value for commercial real property held for sale by a builder, to the extent that the increase is attributable to subdivision or non-structural improvements by the builder. The exclusion is limited to five years for commercial properties.

**This exemption applies to subdivision of or other improvements made on or after July 1, 2015.** Builders claiming an exemption from property tax must apply annually in January. For more information or to obtain an application, visit our website at [www.co.roberson.nc.us](http://www.co.roberson.nc.us) or call 910-671-3060.

**2. ELDERLY OR DISABLED EXCLUSION** (G.S. 105-277.1) This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have a gross income for the previous year that exceeds \$33,800.

**3. DISABLED VETERAN EXCLUSION** (G.S. 105-277.1C) This program excludes up to the first \$45,000 of the appraised value of the permanent residence of an honorably discharged veteran who has a total and permanent disability that is service-connected or who receives benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to the unmarried surviving spouse of an honorably discharged veteran.

**4. CIRCUIT BREAKER TAX DEFERMENT PROGRAM** (G.S. 105-277.1B) Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must meet the following requirements: (1) Must be 65 years of age or totally and permanently disabled (2) Must have owned and occupied property as the owner's permanent legal residence for 5 years (3) Must be a North Carolina resident (4) Must have income that does not exceed \$36,700. If income is \$36,700 or less, taxes on the permanent residence are limited to 4% of income. If income is between \$36,700 and \$55,050, taxes on the permanent residence are limited to 5% of income. If income is over \$55,050, owner does not qualify for the Circuit Breaker Tax Deferral Program. Taxes over the tax limitations are deferred taxes. Deferred taxes are a lien on the property. Interest accrues on deferred taxes as if they had been payable on the dates on which they would have originally become due.

**HOW DO YOU APPLY FOR THE EXEMPTIONS/EXCLUSIONS LISTED ABOVE?**

- Citizens who have previously applied for the elderly/disabled exclusion and have been granted this exclusion and continue to meet the income of \$36,700 are not required to make application for 2024. However, if you wish to apply for the Circuit Breaker Exclusion please check the appropriate box below.
- If you are a citizen who would like to make application for any of the exemption/exclusions listed above, please check the appropriate box on the front page.

**Marking yes or no in the top right corner of the front side of this form confirms that you have read the above exemption/exclusion options and you understand the deadline for submitting an exemption/exclusion application to the Tax Administrator is June 1, 2024.**

**If you wish to receive the 2024 exemption/exclusion application, please indicate it on the top right corner of the front side.**

**LISTING INFORMATION AND INSTRUCTIONS:**

- Unregistered motor vehicles - state condition of motor vehicle to receive depreciation. (Be specific, give details & pictures)
  - Airplanes - to receive depreciation on your airplane, taxpayer must submit current engine log hours, pictures, estimate of cost of repairs, and any other documentation to support additional depreciation.
  - Recreational vehicles, travel trailers, camping trailers -indicate make and length.
  - Boats - give (1) make, model, year, and length; (2) boat motor - give make, model, year, and horsepower. Indicate if boat was a package/unit purchase (boat, motor & trailer) and include copy of bill of sale.
  - List Tractor Trailers, Semitrailers, or Trailers registered on a multiyear basis or that are registered under the International Registration Plan (IRP).
  - Trailers - indicate type of trailer, length, and year. Please attach copy of bill of sale.
  - Verify all printed information -make additions/deletions. Give information on 2024 new building report form if you purchased a new double wide or modular unit during 2023. State if mobile home is rental.
  - Single and double-wide manufactured homes with tongue and axles attached should be reported as personal property. Double-wide manufactured homes on a permanent foundation, tongue and axles removed, should be listed on new building improvements report form only.
- List real estate in the name shown on the last recorded deed as of January 1, 2024. Newly married or divorced individuals must record a new deed for a change in name. Deceased individuals should be reported by name, date, and county of death. If acreage has changed due to a new survey, a copy of the survey must be presented to the assessor before changes will be made.

**MILITARY EXEMPTION:** If you are active-duty military and your home of record is other than North Carolina, your personal property including motor vehicles is exempt from ad valorem tax (unlicensed motor vehicles owned by nonresident active military personnel should be listed regardless of exempt status). To claim the exemption, you must submit a copy of your December Leave and Earning statement (LES) with your listing. Motor vehicles titled in spouses or dependents name ARE NOT exempt. Real property IS NOT exempt.

**PRESENT-USE VALUE:** Important: If your land was in the farm deferral program in 2023 and your acreage has changed, you must reapply during January 2024 or within 30 days of date on the notice of change in value to remain in the program and avoid the roll back payment of deferred taxes. If you acquired land in 2023 that was in the deferral program, you must make application for this land in your name during the month of January 2024 if you wish to have this land considered for farm deferral. New farm applications must be filed during January 2024.

**APPEAL PROCEDURES:** If you would like to appeal the value of your real property, you must contact the Tax Administrator's Office at (910) 671-3060 to request an official appeal form. Please return your form by January 31, 2024.

**CONTACT INFO:** LISTING BY MAIL IS ENCOURAGED AND PREFERRED

LIST EARLY TO AVOID LONG LINES AND/OR LATE POSTMARK - WHEN LISTING IN PERSON, BRING YOUR LISTING FORM

**REMINDER:** Mail this completed form to Robeson County Tax Administration, Attn: Individual Personal Property P.O. Box 987. Mount Airy, NC 27030-0987 or Hand deliver this form to Robeson County Tax Administration, 550 N. Chestnut St., 2<sup>nd</sup> Floor, Lumberton, NC 28358-5588

**RETURNED OR POSTMARKED BY JANUARY 31, 2024.** Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service.

LISTING ASSISTANCE CAN BE OBTAINED IN THE TAX ADMINISTRATOR'S OFFICE, 550 N. CHESTNUT ST., 2ND FLOOR, LUMBERTON, N.C.  
BETWEEN THE HOURS OF 8:30 AM AND 5:00 PM MONDAY THROUGH FRIDAY.

IF YOU HAVE ANY QUESTIONS, PLEASE CALL OUR OFFICE AT (910) 671-3060