

Owner Information:

**Note: Due to Covid-19, our office is operating with limited staffing in the office.

2023 REAL AND PERSONAL PROPERTY LISTING FORM

See Other Side for Important Information

ACCOUNT NUMBER	LISTING NUMBER
PARCEL NUMBER	TAX DISTRICT
FOR DEPARTMENT USE ONLY	
LATE LIST PENALTY	ASSESSED VALUE
NOTES	

IMPORTANT - THIS FORM MUST BE SIGNED AND RETURNED.

Deadline to Avoid 10% Late Listing Penalty February 28, 2023

MARK CHANGES ABOVE

A. OWNER NAME AND ADDRESS CORRECTIONS -

- B. PERSONAL PROPERTY 1. Confirm and correct the preprinted list. Mark through any personal property not owned on January 1, 2023 and indicate if sold, traded, or given away, etc.
- 2. Add any additional personal property that was owned as of January 1, 2023 but not preprinted on the form. If additional space is needed, attach a separate sheet of paper to this form. List all manufactured homes, boats and boat motors, jet skis, aircraft, unlicensed vehicles, permanent tag vehicles, and International Registration Plan (IRP) vehicles owned as of January 1, 2023. DO NOT LIST LICENSED VEHICLES WITH AN

ANNUAL REGISTRATION RENEWAL UNLESS IT HAS AN IRP REGISTRATION. YEAR **MAKE** MODEL/STYLE 1. Physical Location of asset: Physical Location of asset is same as mailing address Physical Location of asset: Physical Location of asset is same as mailing address Physical Location of asset: Physical Location of asset is same as mailing address Physical Location of asset: Physical Location of asset is same as mailing address Physical Location of asset: Physical Location of asset is same as mailing address C. REAL PROPERTY - If you made changes to real property during 2022, indicate type of work and percent of completion as of January 1, 2023. Changes to real property can be submitted online at www.dconc.gov/tax; select real property record search. If you cannot access the website and need to submit change, complete the section on the reverse side of this form. D. AFFIRMATION LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation. For Individual Taxpayers □ Taxpayer □ Guardian □ Authorized Agent □ Other person having knowledge of and charged with the care of the person and property of the taxpayer For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations: Principal Officer of the Taxpayer ☐ Full-time employee of the taxpayer who has been officially empowered by the principal officer to list the property and sign the affirmation. Title_ □ Authorized agent. If this capacity is selected. I certify that I have NCDOR Form AV-59 on file for this taxpayer: □ Yes □ No Under penalties prescribed by law, I affirm that to the best of my knowledge and belief, this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, please affirm the individual is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that this affirmation is based on all the information of which this individual has any knowledge) Authorized Agent Signature Date Telephone Number Fax Number **Email Address** Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes

which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor.

C. REAL PROPERTY (Con't) - If you made changes to real property during 2022, indicate type of work and percent of completion as of January 1, 2023 Complete this section if you do not have access to the website. Built new house/structure % Complete: Address: Cost \$ Description: Additions/Remodeling Cost \$ % Complete: Address: Description: Demolition/Removal Cost \$ % Complete: Address: Description:

PROPERTY TAX LISTING INSTRUCTIONS

- A. Owner Name and Address Corrections-Please review preprinted owner name and mailing address. Indicate any changes to your name or mailing address.
- B. Personal Property-List all manufactured homes, boats and boat motors, jet skis, aircraft, unlicensed vehicles, permanent tag vehicles, and International Registration Plan (IRP) vehicles owned as of January 1, 2023. Please provide complete descriptions of all property. Attach a separate sheet if necessary.

Manufactured Homes-Manufactured or mobile homes located in Durham County must be listed.

Boats and Boat Motors-Watercraft located in Durham County must be listed. Watercraft may include but is not limited to boats and boat motors and jet skis.

Aircraft-Aircraft, including Hot Air Balloons, Ultralights, and Gliders, located in Durham County must be listed.

Licensed Vehicles-The taxes on licensed vehicles will be included on the North Carolina Combined Registration Renewal and Property Tax Notice. Do not list licensed vehicles with an annual registration renewal unless the vehicle has an IRP registration.

International Registration Plan (IRP) vehicles-If you or your business owns a vehicle that has an IRP registration, these vehicles are required to be listed for property tax purposes. Complete and return the enclosed listing form and attach a list of IRP vehicles. Be sure to include the vehicle's make, model, year, VIN and license plate.

Unlicensed Vehicles-Vehicles not licensed with the NC Department of Motor Vehicles must be listed.

Permanent Multi-Year Trailers-Trailers licensed for multiple years with the NC Department of Motor Vehicles must be listed.

Business Personal Property-Business personal property such as furniture, fixtures, computers, machinery & equipment, supplies, leasehold improvements, construction in progress (CIP), appliances in rental property, and farm equipment used for a trade or business should be listed on a Business listing form. Business listing forms are available on our website.

Personal Property values may be appealed for thirty (30) days after receiving the bill. The letter of appeal should provide a description of your disagreement and include any documentation that will assist us in reviewing the account.

C. Real Property-Real Property in Durham County is permanently listed and does not require an annual listing. However, Real Property owners are required to list any new construction, additions, improvements, and deletions that occurred during the prior calendar year.

Real Property values reflect the market value as of the most recent county wide reappraisal. Property owners can appeal the appraised real property values beginning January 1 each year. The deadline to file the appeal is the day the Board of Equalization and Review adjourns.

D. Affirmation-This listing must be signed by the person whose duty it is to list property for taxation. In the case of an individual taxpayer who is unable to list his property, a guardian, authorized agent or other person having knowledge of and charged with the care of the person and property of the taxpayer may sign the listing, indicating their capacity. In the case of a corporation, partnership, limited liability company or unincorporated association, the listing may be signed by a principal officer of the taxpayer, a full-time employee of the taxpayer who has been empowered to do so by a principal officer of the taxpayer or an agent of the taxpayer authorized by a principal officer of the taxpayer.

CONTACT INFORMATION

Physical Location: Durham County Tax Administration 201 East Main Street, Third Floor Durham, NC 27701

Mailing Address: **Durham County Tax Administration** PO Box 3397

Fax: (919) 560-0350 Email: Tax assessor@dconc.gov Durham, NC 27702 Live chat: bit.ly/dcotaxchat

Phone: (919) 560-0300

This form is due by February 28, 2023. Listings submitted by mail shall be deemed filed as of the date shown on the postmark affixed by Postal Service. If no date is shown on the postmark, or if the postmark is not affixed by the United States Postal Service, the abstract is considered filed when received in the office of the assessor.

Mail completed listing forms to:

DURHAM COUNTY TAX ADMINISTRATION PERSONAL LISTING SECTION P.O. BOX 807 **MOUNT AIRY, NC 27030-0807**

OR

Upload a completed, signed listing form using the Property Tax Listing Upload at www.dconc.gov/tax