

IMPORTANT TAX NOTICE

PROPERTY LISTING PERIOD

Pursuant to North Carolina General Statutes 105-307(a), all persons owning personal and or business property on January 1 that is subject to taxation, must list such property during the listing period of January 1 through January 31. The property can be listed from 8AM through 5PM, Monday through Friday at the Pamlico County Tax Listing Department located in the Pamlico County Courthouse.

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

- You own an unregistered vehicle(s) that does 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 boat or utility trailer with permanent tags.
- You own a singlewide mobile home or a double wide mobile home without a permanent foundation.
- 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 on record as of December 31. 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 Pamlico County Tax Office.

Failure to list within the required listing period of January 1 through January 31 will result in a penalty of 10% of the total tax levied.

Return the completed listing form to:

**PAMLICO COUNTY TAX OFFICE
LISTING DEPARTMENT
PO BOX 538
BAYBORO, NC 28515**

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

Exclusion for Elderly, Permanently Disabled Persons, Circuit Breaker

North Carolina may exclude from property tax those taxpayers who meet the following requirements and an application submitted.

Elderly & Circuit Breaker Exclusion:

- The property is your permanent residence you own and occupy. - You are 65 years or older as of January 1. - See the Listing office for more information regarding the income requirements.

Disabled & Disabled Veteran:

- The property is your permanent residence you own and occupy. – You are disabled or have a Service-connected disability. – See the Listing Office for more information.

Property Exempt applications must be filed January 1 through June 1 to be timely.

For an application, contact the Pamlico County Tax Listing Department or go online at www.pamlicocounty.org - Tax Department – Tax forms.

Listing Department – 252-745-3105