STATE OF NORTH CAROLINA
PERSON COUNTY
2026 REAL & PERSONAL PROPERTY LISTING

5404PPLF 11/10/25 Reflex Blue, K

A **IMPORTANT - Please make sure we have your correct mailing address**

B **REAL ESTATE IMPROVEMENT**

- Please describe improvements made to real property since January 1,: _____
- Percent complete as of January 1, _____%
- Cost $_____

911 ADDRESS _____

_____

TO AVOID 10% LATE LISTING PENALTY PLEASE COMPLETE AND RETURN NO LATER THAN JANUARY 31st.

RECORD NUMBER	ABSTRACT NUMBER	DESCRIPTION	PARCEL ID NUMBER	ACCOUNT NUMBER

REAL			FARM			OTHP			NOMH		
TNSH			MOTV			LTLS			NOMV		
CITY						USE					

C **MOBILE HOME**

MAKE	MODEL / 911 ADDRESS	YEAR	WIDTH	LENGTH	TAX DEPT. USE

D **PERSONAL PROPERTY** Please list below all boats, motors, jet skis, aircraft, ATV, golf carts & farm equipment. List all unlicensed (untagged) automobiles, trucks, trailers, campers, & motorcycles. List all Permanent Tagged Trailers. List any Personal Property used in connection with rentals (appliances and furniture). Shown below is personal property (excluding tagged vehicles) that was listed last year. Please review this information for accuracy. Mark through any personal property not owned January 1st & indicated if sold, traded or given away. If additional space is needed, please attach a separate sheet to this form.

ITEM	YEAR	MAKE	MODEL/TYPE	SIZE	PURCHASES		TAX OFFICE USE
				HP or L-W	COST	DATE	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
# OF RETROFITTED BULK BARNS HAVE BEEN ADDED/REMOVED SINCE PREVIOUS YEARS LISTING?							

E **PERSONAL DATA**

TAXPAYER _____ **SPOUSE** _____

EMPLOYER _____ **EMPLOYER** _____

BIRTH DATE _____ **BIRTH DATE** _____

(HOME PH.) _____ **(HOME PH.)** _____

(BUS. PH.) _____ **(BUS. PH.)** _____

F **AFFIRMATION UNDER PENALTIES PRESCRIBED BY LAW (N.C.G.S. 105-310) I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING IS TRUE AND COMPLETE.**

SIGNATURE **DATE**

INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED AND CIRCUIT BREAKER DEFERMENT

GENERAL STATUTE 105-277.1 PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED PERSONS:
NORTH CAROLINA EXCLUDES FROM PROPERTY TAXES A PORTION OF THE APPRAISED VALUE OF A PERMANENT RESIDENCE OWNED AND OCCUPIED BY NORTH CAROLINA RESIDENTS WHO ARE AT LEAST 65 YEARS OF AGE BEFORE JANUARY 1, 2026 OR ARE TOTALLY AND PERMANENTLY DISABLED, AND WHOSE INCOME DOES NOT EXCEED ($38,800). THE AMOUNT OF THE APPRAISED VALUE OF THE RESIDENCE THAT MAY BE EXCLUDED FROM TAXATION IS THE GREATER OF TWENTY-FIVE THOUSAND DOLLARS ($25,000) OR FIFTY PERCENT (50%) OF THE APPRAISED VALUE OF THE RESIDENCE. INCOME MEANS ALL MONEYS RECEIVED FROM EVERY SOURCE OTHER THAN GIFTS OR INHERITANCES RECEIVED FROM A SPOUSE, LINEAL ANCESTOR, OR LINEAL DESCENDANT.

IF YOU RECEIVED THIS EXCLUSION LAST YEAR, YOU DO NOT NEED TO APPLY AGAIN UNLESS YOU HAVE CHANGED YOUR PERMANENT RESIDENCE. IF YOU RECEIVED THE EXCLUSION LAST YEAR BUT THE PROPERTY NO LONGER QUALIFIES FOR ANY REASON, PLEASE NOTIFY THE ASSESSOR. FAILURE TO NOTIFY THE ASSESSOR THAT THE PROPERTY NO LONGER QUALIFIES FOR THE EXCLUSION MAY CAUSE THE PROPERTY TO BE SUBJECT TO DISCOVERY WITH PENALTIES AND INTEREST PURSUANT TO G.S. 105-312.

IF YOU DID NOT RECEIVE THE EXCLUSION LAST YEAR, BUT ARE NOW ELIGIBLE, YOU MAY OBTAIN AN APPLICATION FROM THE COUNTY TAX DEPARTMENT. IT MUST BE FILED WITH THE COUNTY ASSESSOR BY **JUNE 1**.

GENERAL STATUTE 105-277.1B PROPERTY TAX HOMESTEAD CIRCUIT BREAKER DEFERMENT:
NORTH CAROLINA DEFERS A PORTION OF THE PROPERTY TAXES ON THE APPRAISED VALUE OF A PERMANENT RESIDENCE OWNED AND OCCUPIED BY A NORTH CAROLINA RESIDENT WHO HAS OWNED AND OCCUPIED THE PROPERTY AT LEAST FIVE YEARS, IS AT LEAST 65 YEARS OF AGE OR IS TOTALLY AND PERMANENTLY DISABLED, AND WHOSE INCOME DOES NOT EXCEED ($58,200). IF THE OWNER'S INCOME IS ($38,800) OR LESS, THEN THE PORTION OF PROPERTY TAXES IMPOSED ON THE RESIDENCE THAT EXCEEDS 4% OF THE OWNER'S INCOME MAY BE DEFERRED. IF THE OWNER'S INCOME IS MORE THAN ($38,800), BUT LESS THAN OR EQUAL TO ($58,200) THEN THE PORTION OF THE PROPERTY TAXES ON THE RESIDENCE THAT EXCEEDS 5% OF THE OWNER'S INCOME MAY BE DEFERRED.

THE DEFERRED TAXES BECOME A LIEN ON THE RESIDENCE AND THE MOST RECENT THREE YEARS OF DEFERRED TAXES PRECEDING A DISQUALIFYING EVENT BECOME DUE WITH INTEREST UPON ONE OF THE FOLLOWING DISQUALIFYING EVENTS: 1) THE OWNER TRANSFERS THE RESIDENCE; 2) THE OWNER DIES; OR 3) THE OWNER CEASES TO USE THE PROPERTY AS A PERMANENT RESIDENCE. MULTIPLE OWNERS OF A PERMANENT RESIDENCE MUST ALL QUALIFY FOR THE CIRCUIT BREAKER BEFORE A DEFERMENT OF TAXES WILL BE ALLOWED.

YOU MUST APPLY FOR THE OPPORTUNITY TO DEFER PROPERTY TAXES EACH AND EVERY YEAR THAT YOU WISH TO DEFER TAXES. THE APPLICATION MAY BE OBTAINED FROM THE COUNTY TAX DEPARTMENT AND IT MUST BE FILED WITH THE COUNTY ASSESSOR BY **JUNE 1.**

GENERAL STATUTE 105-277.1C DISABLED VETERAN PROPERTY TAX EXCLUSION:
A PERMANENT RESIDENCE OWNED AND OCCUPIED BY AN OWNER WHO IS A NORTH CAROLINA RESIDENT AND WHO IS AN HONORABLY DISCHARGED DISABLED VETERAN OR THE UNMARRIED SURVIVING SPOUSE OF AN HONORABLY DISCHARGED DISABLED VETERAN IS DESIGNATED A SPECIAL CLASS OF PROPERTY...THE FIRST $45,000 OF APPRAISED VALUE OF THE RESIDENCE IS EXCLUDED FROM TAXATION.

IF YOU DID NOT RECEIVE THE EXCLUSION LAST YEAR, BUT ARE NOW ELIGIBLE, YOU MAY OBTAIN AN APPLICATION FROM THE COUNTY TAX DEPARTMENT. IT MUST BE FILED WITH THE COUNTY ASSESSOR BY **JUNE 1**.

NOTE: AN OWNER WHO QUALIFIES FOR BOTH THE PROPERTY TAX HOMESTEAD EXCLUSION AND THE PROPERTY TAX HOMESTEAD CIRCUIT BREAKER MAY ELECT TO TAKE ONLY ONE OF THESE FORMS OF PROPERTY TAX RELIEF.

IF YOU DID NOT RECEIVE THIS EXCLUSION BUT ARE NOW ELIGIBLE, YOU MUST OBTAIN A COPY OF AN APPLICATION FORM FROM THE PERSON COUNTY TAX ASSESSOR LISTING DEPARTMENT OR FROM THE PERSON COUNTY WEBSITE: sallen@personcountync.gov WHEN USING THE FORM FROM THE INTERNET THE ORIGINAL MUST BE SUBMITTED TO PERSON COUNTY TAX ASSESSOR IN PERSON OR BY MAIL POSTMARKED NO LATER THAN JUNE 1, WITH PROOF OF INCOME ATTACHED.

IF YOU HAVE QUESTIONS, PLEASE CALL (336) 597-1721 ext. 2508.

- Mail this completed form to Person County Tax Assessor, P.O. Box 1116, Roxboro, NC 27573
- Hand deliver it to the Person County Tax Office at 13 Abbitt Street, Roxboro.
- 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. If no date is shown on the postmark or if the postmark is not affixed by the U.S. Postal Service (for instance your own postage meter), the listing shall be deemed to be filed when received in the office of the Tax Department.
- If you have any questions, please call (336) 597-1721 ext. 2508. sallen@personcountync.gov