ANNUAL PROPERTY TAX LISTING NOTICE
2012 ROBESON COUNTY 2012

All persons who own or control business, farm/agri-business and/or any personal property subject to taxation in Robeson County, OR made improvements to real property, *must list all such property and/or improvements to real property for 2012 from* Tuesday, January 3, 2012 through Tuesday, January 31, 2012

✔ All taxpayers who own real or personal property will be mailed a 2012 listing form to the owner of record as of January 1, 2012. Please review the information, and make the necessary additions/corrections, ***sign & return listing forms postmarked by U.S.P.S no later than January 31, 2012 to avoid a 10% late listing penalty to: Tax Administration, 500 N. Elm Street, Lumberton, NC 28358*** (or) bring to 500 N. Elm Street, Room 103 (courthouse). Unsigned forms will be considered late if received signed after January 31, 2012. **PLEASE CALL 910-671-3060 FOR LISTING ASSISTANCE.**

ALL PROPERTY OWNERS ARE REQUIRED TO FILE A LISTING FORM IF ANY OF THE FOLLOWING APPLY:

REAL ESTATE	BUSINESS, FARM/AGRI-BUSINESS & OTHER PERSONAL PROPERTY	NEW RESIDENTS (NONMILITARY)	MILITARY PERSONNEL	PETS
Robeson County has a permanent listing system for real estate; property owners are responsible to annually list any improvements to, or separate right in all real property only. Failure to list those improvements to, or separate rights in, real property is subject to penalties imposed by NCGS 105-308 and NCGS 105-312	**ALL BUSINESS** and/or persons owning or possessing personal property used or connected with a business or other income producing purpose, must list such property with the tax administrator every year, *including but not limited to*: copiers, computer equipment, signs, supplies, leasehold improvements, furniture, fixtures, machinery, spare parts, etc. **ALL FARM/AGRI-BUSINESS** must list annually all income producing personal property, *including but not limited to*; all swine & poultry house feeders, bins, fans, conveyors, etc; tractors; motors; bailers; harvesters; tobacco equipment; plows; planters, sprayers; supplies; compressors; etc **ALL PERSONAL** property must be listed, *including but not limited to*; all unlicensed & permanently tagged motor vehicles; untagged trailers; aircraft; motorcycles; campers; RVs & truck bodies; mobile homes; all boats & all boat motors; jet skis; hot air balloons; all household rental personal property; etc.	New residents and those listing for the first time should contact Personal Property at the Robeson County courthouse, 500 N. Elm Street, Room 103, or call (910)671-3060. New residents are responsible for obtaining and submitting the necessary listing forms to the Tax Administrator by **January 31, 2012, to avoid the late listing penalty of 10% to**: 500 N. Elm Street, Room 103, Lumberton, NC 28358	**ACTIVE DUTY MILITARY whose domicile (state of legal residence) is not North Carolina, must submit a copy of your LWS for December 2011 with the listing form** for your personal property, such as (but not limited to): mobile homes, all unlicensed & permanently tagged (multi-year) motor vehicles; trailers; boats; boat motors; motorcycles; RVs; jet skis; etc, to be **EXEMPT** from ad valorem taxes. **SPOUSES whose domicile is the same state as the Active Duty non-resident Service Member** may qualify for EXEMPTION on their personal property under the **Military Spouse Residence Relief Act** provided the required documentation for proof of domicile is submitted. Other dependents are **NOT** exempt; real and business property is **NOT** exempt.	Robeson County requires every person possessing or having under their control any dog must list them on their listing form.

ALL BUSINESS requesting an "Extension to file" until April 16, 2012, must be on company letterhead & faxed or mailed with a postmarked by U.S.P.S. by January 31, 2012 per G.S. 105-311(b), 360(d). The N. C. Statutes do not recognize private postage meter dates; mail early to avoid the 10% late listing penalty on listings received postmarked after January 31, 2012.

APPLICATIONS for the Homestead Property Tax Exclusion for Elderly & Disabled property owners, the Circuit Breaker Tax Deferment Program for Elderly & Disabled property owners & the Disabled Veterans/Surviving Spouses Exclusion mut be filed by June 1, 2012.

NEW AND/OR UPDATED APPLICATIONS for all other property tax exclusions & deferments, such as religious, charitable, cultural and present use valuation (Agriculture, horticulture, Forestry & Wildlife) including updates for all changes in usage, ownership, income and qualifying parcel size must be filed by January 31, 2012.

FOR LISTING FORMS & INSTRUCTIONS: www.co.robeson.nc.us/tax.htm