

ANNUAL PROPERTY TAX LISTING NOTICE

2024 SAMPSON COUNTY 2024

All persons who own or control business, farm/agri-business and/or any personal property subject to taxation in Sampson County, OR made improvements to real property, must list all such property and/or improvements to real property for year 2024 from Tuesday, January 2, 2024 through Wednesday, January 31, 2024.

If you filed a listing form in 2023 with the county, you will automatically be mailed a new form at the owner's address on record as of January 1, 2024. Please review the information, make necessary additions/corrections, sign & return listing forms postmarked by USPS no later than January 31, 2024 to avoid 10% late listing penalty to: Tax Administration, PO Box 1082, Clinton, NC 28329 (Or bring to 126 W. Elizabeth St.) Unsigned forms will be considered late if received after January 31, 2024.

PLEASE CALL 910-592-8146 FOR LISTING ASSISTANCE.

REAL ESTATE

Sampson County has a permanent listing system for real estate; property owners are responsible to annually list any improvements to real property only.

Failure to list those improvements to real property is subject to the penalties imposed by NCGS 105-308 and NCGS 105-312.

Taxpayers owning only real property will not receive a listing form. If you need to list improvements to real property, please SEE BELOW FORMS AND INSTRUCTIONS.

NEW RESIDENTS

New residents and those listing for the first time should contact the Listing Department at the Sampson County Courthouse Annex at 126 W. Elizabeth St. or call (910) 592-8146. New residents are responsible for obtaining and submitting the necessary listing forms to the Tax Administrator by January 31, 2024 to avoid the late listing penalty of 10% to: 126 W. Elizabeth St., Clinton, NC 28328 or P.O. Box 1082, Clinton, NC 28329.

BUSINESS, FARM/ AGRI-BUSINESS & OTHER PERSONAL PROPERTY

ALL BUSINESSES 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. IRP (International Registration Plan) plated vehicles must be listed annually during the regular listing period. ALL FARM/ AGRIBUSINESSES must list annually all income-producing personal property, including but not limited to: tractors, combines, combine headers and platforms; motors; bailers; harvesters; tobacco equipment; plows; planters; sprayers, irrigation equipment; 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; all household rental personal property; etc. ALL LICENSED vehicles will be billed automatically by the NCDMV. SEE BELOW FOR FORMS AND INSTRUCTIONS.

PROPERTY TAX RELIEF PROGRAMS

Elderly or Totally and Permanently Disabled Exclusion: North Carolina excludes from property taxes the greater of twenty-five thousand (\$25,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner. A qualifying owner is an owner who meets all of the following requirements as of January 1 preceding the taxable year for which the benefit is claimed:

- 1) Is at least 65 years of age or totally and permanently disabled.
- 2) Has an income for the preceding calendar year of not more than Thirty six thousand seven hundred (\$36,700).
- 3) Is a North Carolina resident.

Income is defined as all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.

Disabled Veteran Exclusion: This program excludes the first forty-five thousand dollars (\$45,000) of the appraised value of a permanent residence owned and occupied by a North Carolina Resident, who is an Honorably Discharged Disabled Veteran, or the unmarried surviving spouse of an Honorably Discharged Disabled Veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. Contact the Sampson County Tax Office for specific details and applications.

Circuit Breaker Property Tax Deferral: This program allows taxes billed each year to be limited to a percentage of the qualifying owner's income. However, taxes in excess of the limitation are deferred and remain a lien on the property. The three most current years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event. Age 65 or older, with an income not exceeding \$55,050. You must file a new application for this program each year. Contact the Sampson County Tax Office for specific details and application. Application time period for property tax relief programs is January 2, 2024 to June 3, 2024

- ALL BUSINESSES requesting an "Extension to file" until April 15, 2024 must be on company letterhead, & must be received or postmarked by U.S.P.S by January 31, 2024 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 list penalty on listings received/postmarked after January 31, 2024.
- Business Personal Property Listings may be filed electronically at eListings@southdata.com. If filing electronically an "extension to file" request until April 15, 2024 must be submitted online by January 31, 2024.
- NEW AND/OR UPDATED APPLICATIONS for all other property tax exclusions & deferrals, 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, 2024.
- FOR LISTING FORMS & INSTRUCTIONS: Contact the Sampson County Tax Office at 126 W. Elizabeth St., Clinton, NC MONDAY-FRIDAY 8am-5pm, Phone 910-592-8146.
- The Tax Collector administers & collects the Rental Vehicle Gross Receipts Tax. All returns & payments must be submitted monthly to the Tax Collector. For Information Please Call (910) 592-7081.



SAMPSON COUNTY
NORTH CAROLINA

FAILURE TO LIST WILL SUBJECT YOU TO THE PENALTIES PRESCRIBED BY LAW
Sampson County Tax Administrator

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