



# INSTRUCTIONS

(January 1<sup>st</sup> year pertains to year listed on front of this form)

**A**

Please review name, mailing address information and provide correction, if necessary, in the space provided.

**B**

**DELETIONS** – Draw one line through any personal property you did not own on January 1<sup>st</sup>. Please provide the name and address of the new owner in the space provided below.

DESCRIPTION OF PROPERTY SOLD	NEW OWNER	ADDRESS OF NEW OWNER	SALE AMOUNT

**CORRECTIONS** – Make any changes in this section (size, year, make, model etc).

**C**

Enter personal property owned as January 1st for the tax year indicated on front of this form. List all boats, boat motors, manufactured home, aircraft and unlicensed vehicles you own.

Please provide complete descriptions of all personal property. You may also attach detailed information about the personal property if it does not fit in the space provided.

**LICENSED VEHICLES** – Do not list vehicles currently licensed (tagged) by the North Carolina Department of Motor Vehicles (NCDMV). Exception: Permanently tagged and apportioned motor vehicles must be listing with Moore County Tax Department.

**UNLICENSED VEHICLES** – Vehicles not licensed with the NCDMV must be listed. Vehicles include cars, trucks, trailers, motorcycles, campers and motor homes not tagged.

**WATERCRAFT (BOATS)** – Watercraft ownership information needs to be listed by the owner. Please list any boats and/or boat motors that is owned on January 1<sup>st</sup>.

**AIRCRAFT** – Aircraft ownership information needs to be listed by the owner. Please list aircraft owned on January 1 and provide hours and engine maintenance, if available.

**MANUFACTURED HOMES** – Manufactured homes information needs to be listed by the owner if you owned it on January 1st. Please provide as much information as possible to ensure the property can be valued accurately.

If you have sold a manufactured home listed on the front of this form, please provided new owner information in the space provided below.

**D**

**AFFIRMATION** – Signature must be that of the owner, partner or principal officer or individual having power or attorney.

Any individual who willfully makes and subscribes an abstract (listing) required by this Subchapter (of the Revenue Laws) which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by a fine not to exceed \$1,000 and/or imprisonment up to 60 days).

**MILITARY PERSONNEL** – All military personnel owning personal property must sign and return this abstract by January 31<sup>st</sup>. If your home of record is other than North Carolina and you are requesting property tax exclusion please send a current leave and earnings statement (LES) with the abstract. Military spouses may also be exempt from personal property taxes if their home or record is the same as the service member or if they reside in the home state of the service member. Two of the following documentation is required for spousal exemption: Spouse's current dependent and privilege card, current driver's license, voter id card and tax forms (all three must be same state of service members home of record).