

SECTION 7- FARM MACHINERY/EQUIPMENT USED IN THE PRODUCTION OF INCOME

FARM EQUIPMENT	YEAR	MAKE	SERIES	YOUR COST	YEAR BOUGHT	ESTIMATED MARKET VALUE	TAX OFFICE USE
TRACTOR							
TRACTOR							
COMBINES							
BALERS							
PICKERS							
PLOWS							
DISCS							
DAIRY EQUIP							
POULTRY HOUSE EQUIP							
TOBACCO EQUIP							
BULLDOZER & EQUIP							
OTHER EQUIP							
OTHER EQUIP							

INSTRUCTIONS FOR LISTING-PLEASE READ CAREFULLY

If the pre-printed information regarding the property you own is correct, do not list your property again on this form.
Section 1.-List the name of your current employer and your current contact telephone number.

Section 2.-List all boats, motors, jet skis, aircraft and/or all unlicensed (UNTAGGED) automobiles, trucks, trailers, and motorcycles. Also, list all PERMANENTLY TAGGED trailers. Taxes for tagged vehicles (excluding permanently tagged trailers) will be collected at the DMV Office when a tag is purchased or renewed.

Section 3.-All singlewide mobile homes or untagged campers must be listed every year as personal property. Indicate the make, model, width, length, and on whose land the property is sitting. Information is being requested on Accessory Structures, such as carports, decks, and porches, for preparation of January 1, 2027 listing.

Section 4.-List any property you have bought and/or sold since last year and give the property description.

Section 5.-List any improvements made to Real Property since January 1 of last year.

Section 6.-If you own real estate in Clay County that is being rented in exchange for income, please complete this section.

Section 7.-Farmers must list all tractors, combines, and equipment used in the production of income.

**COMPLETE, SIGN, AND DATE YOUR LISTING FORM. THIS FORM WILL BE REJECTED IF NOT SIGNED AND DATED.
 MAIL IT IN THE ENCLOSED ENVELOPE TO THE ASSESSOR'S OFFICE BEFORE JANUARY 31, 2026 TO AVOID PENALTY.
 DO NOT WRITE "SAME AS LAST YEAR" OR LEAVE BLANK. FORM MUST BE COMPLETED.**

PROPERTY TAX RELIEF INFORMATION

PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED PERSONS G.S. 105-27.1

North Carolina excludes from property taxes the greater of \$25,000 or 50% of the assessed value of a permanent residence owned and occupied by a qualifying owner. A qualifying owner must meet all three of the following requirements:

1. *Must be 65 years of age as of January 1 OR totally and permanently disabled.*
2. *Must have an income for the 2024 calendar year of no more than \$37,900. (Includes all income of both husband and wife. Applicant must provide proof of income).*
3. *Must be a homeowner and full time resident of Clay County.*

If you are under 65 years of age, your application is based upon disability. You must furnish proof of total and permanent disability by submitting form AV-9A.

VA EXEMPTION

North Carolina has established a property tax exclusion for the first \$45,000 in value for VETERANS who have a 100% permanent and total service connected disability from the US Dept. of Veterans Affairs on their primary residence.

CIRCUIT BREAKER

A portion of these taxes are deferred-NOT EXCLUDED. When the property becomes ineligible for this deferment, 3 years of the deferred taxes, plus interest, will become due. Owner must apply for this program every year and provide proof of income.

This program has similar eligibility requirements as the property tax relief for the elderly and disabled. A qualifying owner must meet these additional requirements:

- 1) *Must own the property for the preceding 5 years*
- 2) *Income guidelines must be met. Please contact our office for further information.*

CONTACT CLAY COUNTY TAX OFFICE AT 828-389-1266 FOR FURTHER INFORMATION