

SAMPSON COUNTY North Carolina

SAMPSON COUNTY 2026 PROPERTY TAX LISTING FORM

Visit our website at www.sampsonnc.com
for additional information

5611PPL 11/19/25 PMS 286 . 199

TOWNSHIP		ACCOUNT #	
CITY		SCHOOL	FIRE DISTRICT
YOUR EMPLOYER			
SPOUSE'S EMPLOYER			
YOUR BIRTH DATE		SPOUSE'S BIRTH DATE	
HOME PHONE		CELL PHONE	
SPOUSE'S NAME			
LATE LIST			

A. Information
Name and Address (please make corrections)

HELP: If you need assistance completing this form, you may come to the Tax Administration Office at 126 W Elizabeth Street, Clinton, NC 28328. Our office hours are 8:00 A.M. until 5:00 P.M. Monday – Friday. Or call (910) 592-8146, option 2 for the listing department.

**To avoid a late list penalty, complete and return no later than January 31, 2026 to:
PO Box 1082 Clinton, NC 28329**

Exemption Amount _____

B. REAL ESTATE
SAMPSON COUNTY HAS A PERMANENT REAL ESTATE LISTING SYSTEM. THEREFORE REAL ESTATE IS AUTOMATICALLY LISTED FOR YOU. COMPLETE THIS SECTION IF YOU HAVE MADE ANY IMPROVEMENTS TO YOUR REAL PROPERTY SINCE LAST JANUARY.

DESCRIBE IMPROVEMENT: _____

COST _____ PERCENT COMPLETE JAN. 1, 2026 _____

C. TAX YEAR 2026 PERSONAL PROPERTY LISTING SECTION
To avoid penalty, return no later than January 31, 2026

VEHICLES THAT ARE TAGGED/LICENSED THROUGH DMV ARE BILLED SEPARATELY

This section contains Personal Property that was listed for 2025, Mark through any personal property that you no longer own.

ITEM	OFFICE USE	OFFICE USE

List any additional personal property that you owned as of January 1, 2026, that is not shown above. Personal property includes Single Wide Mobile Homes, Boats, Motors, Jet Skis, other watercraft, Aircraft, Multi-year Permanently tagged and Non-Licensed Vehicles. Do not list vehicles that are tagged/licensed with the DMV. (Attach additional information if necessary) If you have a Double Wide that has never been listed list it here.

TYPE	YEAR	MAKE	MODEL	SIZE/HP	YEAR AQUIRED	COST	VIN #	OFFICE USE

If you own a Mobile Home whose land is it located on: _____

D. Affirmation G.S. 105-310. 311

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, this listing, including any accompanying statements, inventories, schedules, and other information is true and complete. (If this affirmation is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge).

Signed: _____ Date: _____

**E. NOTICE:
INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED
CIRCUIT BREAKER DEFERMENT, AND DISABLED VETERAN EXCLUSION**

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 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**.

PLEASE UPDATE INFORMATION AND RETURN FORM

(1) Is the property listed on this abstract your permanent residence? Yes () No ()

(2) What is your date of birth? _____

(3) Enter your total income for 2025

Husband _____ Wife _____ Total _____

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**.

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.

DISABLED VETERANS EXCLUSION

This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a 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. 2103. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a service member who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S. 105-277.1C for the full text of the statute.

If approved, you do not need to apply again unless your permanent residence changes. Failure to notify the assessor of this change 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**.

INSTRUCTIONS

- A. **INFORMATION:** Please check all the information in the address and personal information section for accuracy. If any information is incorrect or missing, please make the corrections.
- B. **REAL PROPERTY CHANGES:** If you have made any changes to your real property such as new construction, renovations, demolished or removed buildings, etc., please complete this section, giving complete information.
- C. **PERSONAL PROPERTY LISTING SECTION:** Verify all of the information that is pre-printed and make any necessary corrections, additions or deletions.
- D. **AFFIRMATION:** Sign and date the form. The form will be rejected if it is not signed by the owner or agent.
- E. **PROPERTY TAX RELIEF FOR ELDERLY AND DISABLED PERSONS:** If you have received the exemption in past years, please update your income information. **If you are no longer eligible, you MUST notify the Tax Office.** If you are applying for the first time, you must file a complete application no later than **June 1, 2026**. Contact us for an application.

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or in person at the Sampson County Tax Office, 126 W Elizabeth Street, Clinton, NC 28328**