

## APPLICATION FOR PROPERTY TAX EXEMPTION OR EXCLUSION

County: \_\_\_\_\_ Municipality: \_\_\_\_\_ Application for Tax Year: \_\_\_\_\_

Full Name of Owner(s): \_\_\_\_\_

Trade Name of Business: \_\_\_\_\_

Mailing Address of Owner: \_\_\_\_\_

Phone: \_\_\_\_\_ Cell: \_\_\_\_\_ Email: \_\_\_\_\_

List the property identification numbers and addresses/locations for the properties included in this application. (Attach list if needed.)

Property ID #: \_\_\_\_\_ Address/Location: \_\_\_\_\_

Property ID #: \_\_\_\_\_ Address/Location: \_\_\_\_\_

Property ID #: \_\_\_\_\_ Address/Location: \_\_\_\_\_

**Non-Deferment Exemptions and Exclusions:** Select or annotate the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not qualify for exemption or exclusion for those prior years.

- |                       |  |                 |                                     |
|-----------------------|--|-----------------|-------------------------------------|
| G.S. 105-275(8)       | Pollution abatement/recycling            | G.S. 105-278.5  | Religious educational assemblies    |
| G.S. 105-275(17)      | Veterans organizations                   | G.S. 105-278.6  | Home for the aged, sick, or infirm  |
| G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes       | G.S. 105-278.6  | Low- or moderate-income housing     |
| G.S. 105-275(20)      | Goodwill Industries                      | G.S. 105-278.6  | YMCA, SPCA, VFD, orphanage          |
| G.S. 105-275(45)      | Solar energy electric system             | G.S. 105-278.6A | CCRC-Attach Form AV-11              |
| G.S. 105-275(46)      | Charter school property                  | G.S. 105-278.7  | Other charitable, educational, etc. |
| G.S. 105-277.13       | Brownfields-Attach brownfields agreement | G.S. 105-278.8  | Charitable hospital purposes        |
| G.S. 105-278.3        | Religious purposes                       | G.S. 131A-21    | Medical Care Commission bonds       |
| G.S. 105-278.4        | Educational purposes (institutional)     | Other:          |                                     |

**Tax Deferment Programs:** Select the tax deferment program for which this application is made. \*\* These programs will result in the creation of deferred taxes that will become immediately due and payable, *with interest*, when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statutes carefully. \*\*

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|-------------------|---|
| G.S. 105-275(12)  | Nonprofit corporation or association organized to receive and administer lands for conservation purposes    |
| G.S. 105-275(29a) | Historic district property held as a future site of a historic structure                                    |
| G.S. 105-277.14   | Working waterfront property   |
| G.S. 105-277.15A  | Site infrastructure land  |
| G.S. 105-278      | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing                                 |

Describe the property: \_\_\_\_\_

Describe how you are using the property: (If another organization is using the property, give their name, how they are using the property, and any income you receive from their use) \_\_\_\_\_

**Affirmation:** I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

All tenants of a tenancy \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
in common must sign. \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

**DO NOT submit this application to the NC Department of Revenue. Submit to the county assessor where the property is located.**