



Office of the Tax Administrator

Cumberland County Tax for Printing, Processing, and Mailing Services 25-23-TAX Addendum I Vendor Q & A (County Response in Red)

1. Incumbent Vendor: Could you share the name of the current vendor providing these services?
 - a. **Quality PrintPro, Inc**
2. Contract Details: What is the contract number and total value of the existing agreement?
 - a. **Contract # 2023006; Multiyear contract with Pricing Amendment year to year based on County's needs – current year value \$260,150, \$113,315 for Postage and \$146,835 for Materials and Mailing Services.**
3. Key Insights: Are there specific challenges or areas for improvement with the current service delivery that the Client is looking to address with this new contract?
 - a. **No.**
4. Who is the current vendor for these services?
 - a. **Please see response for Question #1.**
5. What does the county currently pay for these services?
 - a. **Please see response for Question #2.**
6. Can you please provide us with PDF samples of your current forms and envelopes?
 - a. **Please see attached samples. Some forms are unavailable or not current due to currently being updated.**
7. On page 10, the RFP states that the mailing postmark must display the postmark from the USPS processing center closest to Fayetteville, NC. We use a generic indicia that does not give any indication where the mail originated. Is that an acceptable substitute?
 - a. **All proposals will be reviewed and considered in the evaluation process.**
8. Are you able to provide drop dates or timelines for the products listed on page 18? The products and volumes are provided, and we are asking if it's possible to know the month and week of the volumes. As an example, 99,000: Oct- 1st week 20,000; 2nd week 20,000; Nov- 1st week 20,000; 4th week 30,000.



Office of the Tax Administrator

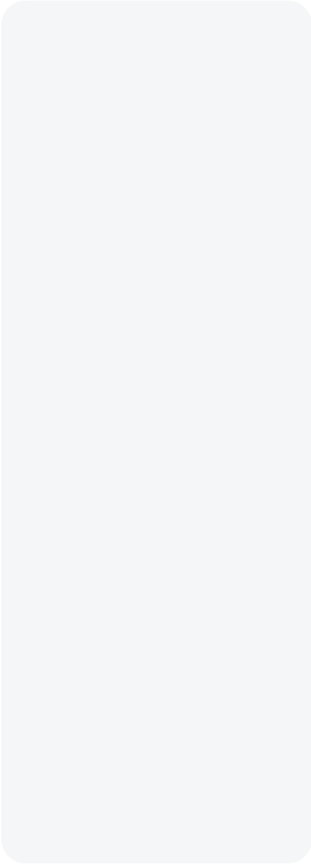
- a. Provided below is an estimated timeline of products from Page 18. Please keep in mind that all dates are tentative and subject to change based on the needs of the County.
 - i. Business and Individual Personal Property Abstracts – Annually last week of December.
 - ii. GAP Billing – Monthly – 4th week of each month.
 - iii. Ad Valorem Tax Bills – Annually in August.
 - iv. Delinquent Notices – Annually in February.
 - v. Real Estate Listing forms – Not an annual job – 4th week of December
 - vi. Real Estate Value Change Notices – Annually in April – Increase during Revaluation.
 - vii. Revaluation Notice – Every 8 years per County’s Revaluation cycle.
 - viii. New Owner Transfer Letters – Annually in February.
 - ix. Unpaid Escrow Letters – Annually in December.
9. Are you able to provide samples of the products?
 - a. Please see attachments.
10. Who is the current vendor providing the services outlined in the RFP?
 - a. Please see response for Question #1.
11. What is the current pricing the County is paying for the services outlined in the RFP?
 - a. Please see response for Question #2.
12. Why is the County going out to bid at this time?
 - a. The County’s policy allows a 3-year maximum for contracts, 1 year contract with the option for 2 one (1) year renewals, at the conclusion of the contract a Request for Proposals must be submitted.
13. In reference to this RFP, to provide the best possible pricing, can you please provide samples, envelopes and any inserts for each mailing?
 - a. Please see attachments.
14. Please clarify the preferred method of submitting proposals.
 - a. The preferred method for submission is electronically via email; however, proposals can be mailed to our office. Please see page 4, Section 2.2 for delivery information.

CUMBERLAND COUNTY TAX ADMINISTRATION
PO BOX 449
FAYETTEVILLE, NC 28302-0449
ELECTRONIC SERVICE REQUESTED

FIRST-CLASS MAIL
U.S. POSTAGE PAID
OSG

IMPORTANT: TAX LISTING FORM ENCLOSED

TO AVOID A LATE LIST PENALTY RETURN BY END OF LISTING PERIOD



Postage
Required
Post Office will
not deliver
without proper
postage.

**ATTN: ASSESSMENT / AUDIT
CUMBERLAND COUNTY TAX ADMINISTRATION
PO BOX 449
FAYETTEVILLE, NC 28302-0449**

FOR DEPARTMENT USE ONLY ==>	ABSTRACT NUMBER	TAX DISTRICT	PENALTY	TOTAL ASSESSMENT
PHYSICAL ADDRESS _____ REAL ESTATE OWNED BY _____ PRINCIPAL BUSINESS IN THIS COUNTY _____ STANDARD INDUSTRY CLASSIFICATION CODE(SIC#) _____ FED. ID# _____		LOCATION OF ACCOUNTING RECORDS _____ DATE BUSINESS BEGAN IN THIS COUNTY _____ DATE BUSINESS (FISCAL) YEAR ENDS _____ CHECK ONE: CORPORATION _____ SOLE PROPRIETORSHIP _____ PARTNERSHIP _____ UNINCORPORATED ASSOCIATION _____ OTHER (SPECIFY) _____ CHECK BUSINESS CATEGORY: RETAIL _____ WHOLESALE _____ MANUFACTURING _____ SERVICE _____ LEASING/RENTAL _____ FARMING _____ OTHER (SPECIFY) _____ OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED: _____ CONTACT PERSON FOR AUDIT _____ ADDRESS & PHONE: _____ IF OUT OF BUSINESS COMPLETE THIS SECTION ==> DATE CEASED _____ CHECK ONE: SOLD _____ CLOSED _____ BANKRUPT _____ OTHER _____ SOLD EQUIPMENT/FIXTURES/SUPPLIES TO: _____ BUYER'S ADDRESS & PHONE: _____		

Name _____
Company _____
Address _____
City _____ St _____ Zip _____

LOCATION

SCHEDULE A					BUSINESS PERSONAL PROPERTY - SEE INSTRUCTIONS				
YEAR	GROUP (1) MACHINERY & EQUIPMENT				YEAR	GROUP (3) OFFICE FURNITURE & FIXTURES			
ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST	ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2024					2024				
2023					2023				
2022					2022				
2021					2021				
2020					2020				
2019					2019				
2018					2018				
2017					PRIOR				
2016					TOTAL				
2015					YEAR	GROUP (4) COMPUTER EQUIPMENT / COPIERS			
2014					ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2013					2024				
2012					2023				
2011					2022				
2010					2021				
2009					PRIOR				
PRIOR					TOTAL				
TOTAL					YEAR	GROUP (8) SIGNS			
YEAR	GROUP (5) LEASEHOLD IMPROVEMENTS				ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST	2024				
2024					2023				
2023					2022				
2022					2021				
2021					2020				
2020					2019				
2019					2018				
2018					PRIOR				
2017					TOTAL				
2016					YEAR	GROUP (6) EXPENSED ITEMS (CAP THRESH _____)			
2015					ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2014					2024				
2013					2023				
2012					PRIOR				
2011					TOTAL				
PRIOR					GROUP (7) SUPPLIES (one month average) - SEE INSTRUCTIONS				
TOTAL					TYPE/DESCRIPTION	COST	TYPE/DESCRIPTION	COST	
GROUP (9) CONSTRUCTION IN PROGRESS					(1) Office Supplies	\$	(5) Med/Dental	\$	
LIST IN DETAIL ALL EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - SEE INSTRUCTIONS					(2) Fuels	\$	(6) Beauty/Barber	\$	
					(3) Spare Parts	\$	(7) Packaging Materials	\$	
					(4) Maint/Janitorial	\$	TOTAL		
TOTAL CIP: \$					LISTINGS WILL NOT BE ACCEPTED MARKED "SAME AS LAST YEAR"				

If you need additional space to list property under schedules B, C, and D, please attach a separate report in the same format as below. Write "see attached" on the schedules if this is necessary.

SCHEDULE B. AIRCRAFT, MOBILE HOMES & OFFICES, MULTIYEAR OR IRP REGISTERED TRACTOR TRAILERS, SEMI TRAILERS OR TRAILERS, UNLICENSED VEHICULAR EQUIPMENT (DO NOT LIST TAGGED VEHICLES). Short Term Rental or Leased Vehicles with U-Drive It Tags Are Exempt From Property Tax, Session Law 2000-2 Gross Receipts Tax Replaces the Ad Valorem Tax Previously Levied On These Vehicles

[illegible]

SCHEDULE C. LEASED EQUIPMENT

IN YOUR POSSESSION ON JANUARY 1 (IF ADDITIONAL SPACE NEEDED-ATTACH SHEET) ATTACH COPIES OF ALL LEASE CONTRACTS

NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	LEASE # OR ACCOUNT#	MONTHLY PAYMENT	COST NEW (QUOTED)	START & END LEASE DATES

SCHEDULE D. HEAVY EQUIPMENT RENTAL - Short Term Heavy Rental Equipment is exempt from Property Tax Session law 2008 - 144 gross receipts tax replace the Ad Valorem tax previously levied on this equipment.

AFFIRMATION: LISTING FORM MUST BE SIGNED BY LEGALLY AUTHORIZED PERSON
SEE INSTRUCTIONS

**TO AVOID LATE PENALTY, COMPLETE
AND RETURN BY JANUARY 31, 2025**

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: ☐ Taxpayer ☐ Guardian ☐ Authorized Agent ☐ Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

☐ Principal Officer of the Taxpayer ☐ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____

☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No

Under penalties prescribed by law I 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 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 knowledge.)

Signature

Date _____

Authorized Agent Address

Telephone Number

Fax Number

Email Address

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes 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 Imprisonment up to 60 days)

CUMBERLAND COUNTY TAX LISTING FORM

FOR THE YEAR 2025 Filing No.

CUMBERLAND COUNTY TAX
PO BOX 449
FAYETTEVILLE NC 28302-0449

ABSTRACT #:

Page: 1 of 1

TO AVOID A LATE LISTING PENALTY, PLEASE COMPLETE
AND RETURN NO LATER THAN JAN 31ST



2	TDIS:	EXCO:
LOCATION		
3 IMPORTANT FAILURE TO LIST "PERMANENTLY TAGGED" OR "UNLICENSED VEHICLES" WILL RESULT IN LATE LISTING PENALTY. APPLICATION OF PENALTIES WILL BE STRICTLY ENFORCED. AFFIRMATION OF PROPERTY OWNER: GS 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, IS TRUE AND COMPLETE.		
SIGNATURE OF OWNER OR AGENT		DATE
X		/ /

4 See back of form - item 4 for information pertaining to VETERANS and ELDERLY or PERMANENTLY DISABLED residents.

↑ PLEASE INDICATE ANY ADDRESS CHANGES IN AREA ABOVE ↑

5	YOUR EMPLOYER:	6	YOUR HOME PHONE:	7	EMAIL ADDRESS:
8	YOUR WORK PHONE:	9	CELL PHONE:		

10	PROPERTY TYPE	DESCRIPTION OF PERSONAL PROPERTY	PROPERTY ID	DO NOT WRITE IN SECTION BELOW TAX OFFICE USE-SUMMARY
				PERSONAL PROPERTY
				BOATS
				MOBILE HOMES
				FARM EQUIP.
				OTHER
				AIRCRAFT
				EXEMPT
11	STATE SPECIFIC CONDITION OF PERSONAL PROPERTY. STATE IF MOBILE HOME IS A RENTAL <input type="checkbox"/> YES <input type="checkbox"/> NO LIST UNLICENSED OR PERMANENTLY TAGGED VEHICLES AND BOAT TRAILERS.			TOTAL TAXABLE →

12 LAND OWNER'S NAME: (DETACH IF NO IMPROVEMENTS)

2025 NEW BUILDING REPORT

13 DESCRIBE IMPROVEMENTS (ADDITIONS, NEW CONSTRUCTION, DECKS, OUTBUILDINGS, REMODELING, ETC.) SINCE LAST LISTING. _____

IF THIS IMPROVEMENT IS LOCATED ON LAND OWNED BY ANOTHER PERSON, GIVE NAME OF LAND OWNER: _____

PARCEL I.D. NUMBER: ABSTRACT NUMBER:

NEW BUILDINGS & IMPROVEMENTS BUILT IN 2024

TYPE OF CONSTRUCTION: CHECK ONE(S) THAT APPLY. NEW BUILDING___ REMODELING___ NEW ADDITION___ ENCLOSURE___ HOUSE___ DOUBLE WIDE MOBILE HOME___
SWIMMING POOL___ STORE___ OFFICE___ WAREHOUSE___ GARAGE___ SHOP___ STORAGE BUILDING___ BARN___ POULTRY HOUSE___ GRAIN BINS___ (BU.CAP._____)
SHED___ DECK___ WHAT YEAR WAS THE IMPROVEMENT BUILT___ OTHER___

OUTSIDE DIMENSIONS OF STRUCTURE: VERY IMPORTANT (L)___ X (W)___ INTERIOR: SQ. FT. HEATED LIVING AREA___
EXTERIOR WALLS: WOOD SIDING___ BRICK VEN.___ CONC. BLOCK___ METAL___ OTHER___ PLUMBING: # OF FIXTURES___ (LAVATORIES, SINKS, SHOWERS, ETC)
SQ. FT. BASEMENT AREA UNFINISHED:___ SQ. FT. BASEMENT AREA FINISHED:___ NUMBER OF STORIES: 1S___ 1 1/2S___ 2S___ 2 1/2S___ 3S___
CENTRAL AIR CONDITION: YES___ NO___ NUMBER OF FIREPLACES:___ NUMBER OF CHIMNEYS:___
PERCENTAGE OF COMPLETION ON JAN. 1, 2025:___ % TOTAL COST OF CONSTRUCTION AS JAN. 1, 2025: \$___

IF A HOUSE OR BUILDING WAS MOVED TO OR DESTROYED ON THIS LAND IN 2024 GIVE DETAILS BELOW:

LOCATION MOVED FROM:___
SIZE___ HOUSE___ BARN___ GARAGE___ STORAGE BUILDING___ SHED___ POULTRY HOUSE___ OTHER___

IF HOUSE OR BUILDING MOVED AWAY: NEW NAME OF OWNER___ LOCATION MOVED TO___

TELEPHONE #:___ (daytime)___ (evening)

SEE REVERSE SIDE FOR INSTRUCTIONS

1. PLEASE INDICATE ANY ADDRESS CHANGES IN AREA
2. REVIEW TAX DISTRICT (SEE TDIS). IF APPLICABLE REVIEW EXCO VERIFYING EXEMPTION CODE CORRESPONDS TO THE EXEMPTION YOU HAVE BEEN APPROVED TO RECEIVE: (PRESENT USE), (ELDERLY), (DISABILITY), (CIRCUIT BREAKER FOR ELDERLY/DISABLED) OR (DISABLED VETERAN OR VETERAN'S SPOUSE). PLEASE CORRECT INFORMATION IF NEEDED.
3. AFTER READING THIS AFFIRMATION, PLEASE SIGN AND DATE FORM; RETURN BY JANUARY 31, 2025 TO AVOID 10% LATE LISTING PENALTY.
4. **ELDERLY/DISABLED PERMANENT RESIDENTS:** N.C. EXCLUDES FROM PROPERTY TAXES THE GREATER OF TWENTY-FIVE THOUSAND DOLLARS (\$25,000) OR FIFTY PERCENT (50%) OF THE APPRAISED VALUE OF A PERMANENT RESIDENCE (UP TO ONE ACRE) OWNED AND OCCUPIED BY N.C. RESIDENTS AGED 65 AND OLDER OR WHO ARE TOTALLY AND PERMANENTLY DISABLED AS OF JANUARY 1, WHOSE INCOME FOR THE TAX YEAR 2024 DOES NOT EXCEED THIRTY-SEVEN THOUSAND NINE HUNDRED DOLLARS (\$37,900). A ONE-TIME APPLICATION IS REQUIRED **UNLESS** INCOME OR RESIDENCE HAS CHANGED, OR THE PERSON THAT WAS RECEIVING THE EXCLUSION IS NOW DECEASED. **THE ASSESSOR MUST BE NOTIFIED IMMEDIATELY IF ANY OF THESE CONDITIONS APPLY.**

CIRCUIT BREAKER: N.C. RESIDENTS AGED 65 AND OLDER, OR WHO ARE TOTALLY AND PERMANENTLY DISABLED AS OF JANUARY 1, 2025 AND WHO HAVE OWNED AND OCCUPIED A PERMANENT RESIDENCE FOR FIVE (5) CONSECUTIVE YEARS, CAN CHOOSE TO DEFER A PORTION OF THEIR PROPERTY TAXES. IF QUALIFYING OWNER'S 2024 TOTAL INCOME IS \$37,900 OR LESS, TAXES PAID ARE LIMITED TO 4% OF INCOME; IF THE 2024 TOTAL INCOME IS \$37,900 TO \$56,850, TAXES PAID ARE LIMITED TO 5% OF INCOME. THE DEFERRED UNPAID PORTION OF TAXES **IS A LIEN ON YOUR PROPERTY** UNTIL PAID IN FULL WHEN A DISQUALIFYING EVENT OCCURS. **ANNUAL APPLICATION IS REQUIRED.**

DISABLED VETERANS EXCLUSION: 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, OR THE SURVIVING SPOUSE OF SUCH WHO HAS NOT REMARRIED, WHO OCCUPY THEIR PERMANENT N.C. RESIDENCE. IF THE VETERAN IS DECEASED, THE CERTIFICATE MUST INDICATE THAT HE/SHE HAD THE DISABILITY PRIOR TO THE DATE OF DEATH OR THAT THE DEATH WAS THE RESULT OF A SERVICE-CONNECTED CONDITION AS OF JANUARY 1, 2025. THE FIRST \$45,000 OF APPRAISED VALUE OF THE RESIDENCE IS EXCLUDED FROM TAXATION. NO AGE OR INCOME LIMITS. A ONE-TIME APPLICATION IS REQUIRED (THE VETERAN'S ADMINISTRATION OFFICE MUST COMPLETE THE **NCDVA-9 FORM**).

ALL APPLICATIONS FOR EXCLUSION/DEFERMENTS IN ITEM #4 ABOVE MUST BE FILED NO LATER THAN JUNE 1, 2025. ELDERLY, DISABLED, VETERANS AND CIRCUIT BREAKER EXCLUSION MUST USE THE **FORM AV-9**. PROOF OF AGE, DEATH CERTIFICATE, MARITAL STATUS, RESIDENCY, INCOME, DISABILITY AND U.S.C. 2101 BENEFITS ARE REQUIRED. YOU MAY OBTAIN AN APPLICATION BY CALLING (910) 678-7507, OR VISIT OUR WEBSITE: cumberlandcountync.gov/tax.
- 5.- 9. EMPLOYER, WRITE "RETIRED" OR "UNEMPLOYED" IF APPROPRIATE. LIST YOUR HOME PHONE NUMBER, CELL PHONE, WORK PHONE NUMBER, AND EMAIL ADDRESS.
10. VERIFY ALL PRINTED INFORMATION ON ALL PERSONAL PROPERTY AND MAKE ADDITIONS/DELETIONS. DO NOT LIST VEHICLES REGISTERED IN OTHER STATES.

LISTING INSTRUCTIONS: LIST PERMANENTLY TAGGED VEHICLES AND UNLICENSED MOTOR VEHICLES (VEHICLES WITH EXPIRED TAGS ON JAN. 1, 2025 OR NOT REGISTERED WITH THE NC DEPT. OF MOTOR VEHICLES), OTHER TAXABLE PERSONAL PROPERTY SUCH AS BOATS, BOAT MOTORS, TRAILERS, MOTORCYCLES, MOBILE HOMES, AIRCRAFT, AND ALL BUILDINGS CONSTRUCTED OR BEING CONSTRUCTED DURING 2024 MUST BE LISTED AND POSTMARKED NO LATER THAN JANUARY 31, 2025 TO AVOID A LATE LISTING PENALTY OF 10%.

- UNREGISTERED MOTOR VEHICLES - STATE CONDITION OF MOTOR VEHICLE IN ORDER TO RECEIVE DEPRECIATION. (BE SPECIFIC, GIVE DETAILS)
 - AIRPLANES - IN ORDER TO RECEIVE DEPRECIATION ON YOUR AIRPLANE, TAXPAYER MUST SUBMIT CURRENT ENGINE LOG HOURS, PICTURES, ESTIMATE OF COST OF REPAIRS, AND ANY OTHER DOCUMENTATION TO SUPPORT ADDITIONAL DEPRECIATION.
 - RECREATIONAL VEHICLES, TRAVEL TRAILERS, CAMPING TRAILERS - **INDICATE MAKE, MODEL, SERIES, LENGTH AND YEAR.**
 - BOATS - GIVE (1) TYPE, NAME, LENGTH; (2) MOTOR NAME AND HORSEPOWER, INDICATE IF BOAT WAS A PACKAGE/UNIT PURCHASE (BOAT, MOTOR & TRAILER) AND INCLUDE COPY OF BILL OF SALE. **LIST BOAT TRAILERS THAT ARE PERMANENTLY TAGGED OR UNLICENSED.**
 - TRAILERS (PERMANENTLY TAGGED OR UNLICENSED) - INDICATE TYPE OF TRAILER, LENGTH AND YEAR. ATTACH COPY OF BILL OF SALE OR INDICATE YOUR COST AND YEAR PURCHASED.
11. VERIFY ALL PRINTED INFORMATION - MAKE ADDITIONS/DELETIONS. **STATE IF MOBILE HOME IS RENTAL.**
 - DOUBLE WIDE AND SINGLE WIDE MOBILE HOMES ON PERMANENT FOUNDATIONS AND ON LAND YOU OWN SHOULD BE LISTED ON THE NEW BUILDING REPORT ONLY. ALL OTHER DOUBLE WIDES AND SINGLE WIDES SHOULD BE LISTED ON THE TOP PORTION OF THE LISTING FORM. ATTACH A COPY OF THE BILL OF SALE. IF YOU DO NOT OWN THE LAND, YOU MUST LIST TYPE AND SIZE OF ALL OUTBUILDINGS, WOOD DECKS, AND OTHER IMPROVEMENTS.
 12. LIST NAME OF LAND OWNER IF YOUR MOBILE HOME IS NOT LOCATED ON YOUR LAND.
 13. NEW CONSTRUCTION OR ANY OTHER NEW IMPROVEMENTS TO PROPERTY - SHOULD BE LISTED ON THE ATTACHED "NEW BUILDING REPORT." IF A HOUSE OR BUILDING WAS MOVED AWAY PLEASE REPORT ON SAME FORM.

IMPORTANT: IF YOUR LAND WAS IN THE FARM DEFERMENT PROGRAM IN 2024 AND YOUR ACREAGE HAS CHANGED OR YOUR OWNERSHIP HAS CHANGED, YOU MUST REAPPLY DURING JANUARY 2025 OR WITHIN 30 DAYS OF THE DATE ON THE NOTICE OF CHANGE IN VALUE TO REMAIN IN THE PROGRAM AND AVOID THE ROLL BACK PAYMENT OF DEFERRED TAXES. IF YOU ACQUIRED LAND IN 2024 THAT WAS IN THE DEFERMENT PROGRAM, YOU MUST MAKE APPLICATION FOR THIS LAND IN YOUR NAME DURING THE MONTH OF JANUARY 2025, IF YOU WISH TO HAVE THIS LAND CONSIDERED FOR FARM DEFERMENT. NEW FARM APPLICATIONS MUST BE FILED DURING JANUARY 2025.

NOTE MILITARY EXEMPTION:

IF YOU ARE ACTIVE DUTY MILITARY AND YOUR HOME OF RECORD IS OTHER THAN NORTH CAROLINA, YOUR PERSONAL PROPERTY INCLUDING MOTOR VEHICLES IS EXEMPT FROM AD VALOREM TAX (UNLICENSED MOTOR VEHICLES OWNED BY NON-RESIDENT ACTIVE MILITARY PERSONNEL SHOULD BE LISTED REGARDLESS OF EXEMPT STATUS). TO CLAIM THE EXEMPTION YOU MUST SUBMIT A COPY OF YOUR END OF MONTH LEAVE AND EARNINGS STATEMENT (LES) FOR DECEMBER WITH YOUR LISTING. MOTOR VEHICLES TITLED IN SPOUSE'S NAME CAN BE EXEMPT IF PROOF IS PROVIDED THAT THE SPOUSE AND THE NON-RESIDENT ACTIVE DUTY SERVICE MEMBER HAVE THE SAME DOMICILE. OTHER DEPENDENTS ARE NOT EXEMPT. REAL PROPERTY IS NOT EXEMPT.

NEW BUILDING REPORT:

IF ANY CHANGES ON THE PROPERTY OCCURED DURING THE YEAR, PLEASE COMPLETE REVERSE SIDE OF THIS FORM AND RETURN WITH YOUR LISTING. COMPLETE ALL THAT APPLY.

LISTING ASSISTANCE CAN BE OBTAINED IN THE TAX ADMINISTRATOR'S OFFICE, NEW COURTHOUSE, 5TH FLOOR, ROOM 530, 117 DICK STREET, FAYETTEVILLE, N.C. BETWEEN THE HOURS OF 8:00 AM AND 5:00 PM MONDAY THROUGH FRIDAY. IF YOU HAVE A LIMITING CONDITION OR SPECIAL SITUATION, PLEASE CONTACT OUR OFFICE AT (910) 678-7507.

****LISTING BY MAIL IS ENCOURAGED****

****LIST EARLY TO AVOID LONG LINES AND/OR LATE POSTMARK****

****WHEN LISTING IN PERSON, BRING YOUR LISTING FORM****

Visit our website at cumberlandcountync.gov/tax

THIS FORM MUST BE RETURNED OR U.S. POSTMARKED NO LATER THAN JANUARY 31, 2025.

PLEASE READ THE ABOVE INSTRUCTIONS OR CALL (910) 678-7507, IF YOU HAVE ANY QUESTIONS.

COMPLETE AND RETURN BY JANUARY 31, 2025

RETURN FORM BY MAIL TO:
OFFICE OF TAX ADMINISTRATION
ASSESSMENT / AUDIT DIVISION
PO BOX 449
FAYETTEVILLE NC 28302-0449

RETURN FORM IN PERSON AT:
CUSTOMER SERVICE
OFFICE OF TAX ADMINISTRATION
117 DICK ST
FIFTH FLOOR COURTHOUSE ROOM 530
FAYETTEVILLE NC 28301-5749

RETURN BY CONTACTLESS OPTION:
Listing forms and payments can be submitted in our secure drop box located beside the mailboxes in the courthouse parking lot off COOL SPRING and E RUSSELL STREETS.

 **Asset details in Excel format can be emailed to taxbpp@cumberlandcountync.gov.**

The Tax Collector administers and collects the Food & Beverage, Rental Vehicle & Heavy Equipment Gross Receipts Tax & the Room Occupancy Tax. All returns and payments must be submitted monthly to the Tax Collector. For information please call (910) 678-7507.

IRP (INTERNATIONAL REGISTRATION PLAN) plated vehicles are required to be listed as Business Personal Property (Schedule B).

Commonly Asked Questions

Who must file a listing, and what do I list?

Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1. Temporary absence of personal property from the place at which it is normally taxable shall not affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in this county, even if it happens to be in another state or county on January 1.

NCGS 105-308 reads: "any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful." Per NCGS 14-3, a class 2 misdemeanor.

FEDERAL IDENTIFICATION NUMBER: The Federal ID number relates to any business other than a sole proprietorship. This number is needed to establish the identity of any business operating under a corporation, partnership, LLC, or other business entity. Disclose only your Federal ID number on this form, not your Social Security number.

When and where do I list?

Listings are due on or before JANUARY 31st. They must be filed with the Cumberland County Tax Department at:

Cumberland County Tax Administration, 117 Dick St. 5th Floor, Room 530 Courthouse, Fayetteville NC 28301.

As required by state law, late listing will receive a penalty. An extension of time to list may be obtained by sending a written request showing "good cause" to the County Assessor by JANUARY 31st. You must include in your request the exact name of the business for which you are applying to have an extension.

You may request an **extension** online by visiting our website at cumberlandcountync.gov/tax or email taxbpp@cumberlandcountync.gov **prior** to the end of the listing period JANUARY 31, 2025.

NOTE: If you purchased an existing business and its assets since January 1, 2024, please contact our office when completing this listing form for further instructions.

How do I list? - Two important rules:

- 1) Read these Instructions for each schedule or group.
- 2) If a Schedule or Group does not apply to you, indicate so on the listing form, DO NOT LEAVE A SECTION BLANK, DO NOT WRITE "SAME AS LAST YEAR". A listing form may be rejected for these reasons and could result in late listing penalties.

INFORMATION SECTION

Complete all sections at the top of the form, whether they are specifically addressed on these INSTRUCTIONS or not. Attach additional sheets if necessary.

- 1) **Physical address:** Please note here the location of the property. The actual business location may be different from the mailing address. Post Office Boxes are not acceptable. Please correct all Rural Routes to 911 address updates.
- 2) **Principal Business in this County:** What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant.
- 3) **Other N.C. Counties where personal property is located:** If your business has property normally located in other counties, list those counties here.
- 4) **Contact person for audit:** In case the county tax office needs additional information or to verify the information listed, list the person to be contacted here.
- 5) **If out of business:** If the business we have sent this form to has closed, please complete this section, and attach any additional information regarding the sale of the property.
- 6) **Make any necessary address changes.**

INSTRUCTIONS

SCHEDULE A

This portion of the form must be completed in its entirety. Statements such as "same as last year" will not be accepted and will be returned to taxpayer. All applicable penalties may apply due to a late listing which may arise from returning the listing form to the taxpayer.

The year acquired column: The rows which begin "2024" are the rows in which you report property acquired during the calendar year 2024. Other years follow the same format.

Schedule A is divided into nine (9) groups. Each is addressed below. Some records may have the column "Prior Year Cost" pre-printed. This column should contain the cost information from last year's listing. If it does not please complete this column by referring back to your last year's listing. List under "Current Year's Cost" the 100% cost of all depreciable personal property in your possession on January 1. Include all fully depreciated assets as well. Round amounts to the nearest dollar. Use the "Additions" and "Deletions" column to explain changes from "Prior Year Cost" to Current Year Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Year Cost". If there are any additions and/or deletions, please attach a separate sheet which describes and gives the cost of each of those additions and/or deletions. If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

COST—Note that the cost information you provide must include all costs associated with the acquisition as well as the costs associated with bringing that property into operation. These costs may include, but are not limited to, invoice cost, trade-in allowances, freight, installation costs, sales tax, and construction period interest. All assets should be reported on a CALENDAR YEAR end, not a fiscal year end.

The cost figures reported should be historical cost, that is the original cost of an item when first purchased, even if it was first purchased by someone other than the current owner. For example, you, the current owner, may have purchased equipment in 2024 for \$100, but the individual you purchased the equipment from acquired the equipment in 2010 for \$1000. You, the current owner, should report the property as acquired in 2010 for \$1000.

Property should be reported at its market cost at the retail level of trade. For example, a manufacturer of computers can make a certain model for \$1000 total cost. It is typically available to any retail customer for \$2000. If the manufacturer uses the model for business purposes, he should report the computer at its market cost at the retail level of trade, which is \$2000, not its actual cost of \$1000 from the manufacturer. Give itemized list of equipment so that the appropriate depreciation can be given.

Group (1) Machinery & Equipment

This is the group used for reporting the cost of all machinery and equipment. This includes all warehouse and packaging equipment, as well as manufacturing equipment, production lines, high-tech or low-tech. List Agri-business personal property for Poultry, Swine, and Turkey house equipment, including feeders, circulating fans, feed bins, watering equipment, and alarm system, etc. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business.

For example, a manufacturer of textiles purchased a knitting machine in October 2024 for \$10,000. The sales tax was \$200, shipping charges were \$200, and installation costs were \$200. The total cost that the manufacturer should report is \$10,600, if there were no other costs incurred. The \$10,600 should be added in group (1) to the 2024 Additions column and the 2024 Current Year's Cost column.

Group (2) - There is no longer a Group (2).

Group (3) Office Furniture & Fixtures

This group is for reporting the costs of all furniture & fixtures and small office machines used in the business operation. This includes, but is not limited to, file cabinets, desks, chairs, adding machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, and burglar alarm systems.

Group (4) Computer Equipment & Copiers

This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, taxable point of sale software and peripherals, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & other peripherals associated with those computers. This category also includes software that is capitalized and purchased from an unrelated business entity. **Note: The development cost of software or any modification cost to software, whether done internally by the taxpayer or externally by a third party to meet the customer's specified needs is excluded and should not be reported.** This does not include point of sale kiosks, high tech medical equipment, or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group 1. Do not list any software that is expensed.

Group (5) Leasehold Improvements

This group includes real estate improvements to leased property contracted for, installed and paid for by the lessee which may remain with the real estate, thereby becoming an integral part of the leased fee real estate upon expiration or termination of the current lease, but which are the property of the current lessee who installed it. (Examples are lavatories installed by lessee in a barber shop, special lighting, or dropped ceiling.) If you have no leasehold improvements, write "none". **Please provide our office with a detailed list of leasehold improvements.**

Group (6) Expensed Items

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, they have been expensed. Section 179 expensed items should be included in the appropriate group (1) through (4).

Please provide our office with a detailed list of expensed items. If you have no expensed items, write "none".

Group (7) Supplies

Almost all businesses have supplies. These include normal business operating supplies. The "TYPE" column is for, but is not limited to, the following "types" of supplies: OFFICE SUPPLIES, MAINTENANCE & JANITORIAL SUPPLIES, MEDICAL, DENTAL, OR OTHER PROFESSIONAL SUPPLIES, BEAUTY & BARBER SHOP SUPPLIES, FUELS OF ALL KINDS, EQUIPMENT SPARE PARTS, HOTEL & MOTEL SUPPLIES. List the type and cost on hand as a one-month average as of January 1. Remember, the temporary absence of property on January 1 does not mean it should not be listed if that property is normally present. Supplies that are immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or raw materials, for a manufacturer, do not have to be listed. Even though inventory is exempt, supplies are not. Even if a business carries supplies in an inventory account, they remain taxable.

Groups (8) Signs

These groups are for reporting all signs used in the operation and advertising of your business.

Group (9) Construction in Progress (CIP)

CIP is business personal property which is under construction on January 1. The accountant will typically not capitalize the assets under construction until all the costs associated with the assets are known. In the interim period, the accountant will typically maintain the costs of the assets in a CIP account. The total of this account represents investment in tangible personal property and is to be listed with the other capital assets of the business during the listing period. List in detail, if you have no CIP, write "none".

Billboards

All billboards should be reported using the Billboard and Outdoor Advertising Structures Instructional Page and Schedule I-1.

SCHEDULE B — AIRCRAFT, MOBILE HOMES & OFFICES, UNLICENSED VEHICULAR EQUIPMENT, PERMANENTLY TAGGED VEHICLES AND TRAILERS, AND IRP (INTERNATIONAL REGISTRATION PLAN) PLATED VEHICLES. ATTACH ADDITIONAL SHEETS IF NECESSARY.

List any motor vehicles which are not registered and trailers with a multi-year tag. Short term rental or lease vehicles with (UDR) U-Drive It Tags are exempted from property tax. Session Law 2000-2 Gross Receipts Tax replaces the ad valorem tax previously levied on these vehicles.

SCHEDULE C & D — LEASED EQUIPMENT AND / OR LEASED HEAVY EQUIPMENT 1500 LBS. OR MORE WITH SHORT-TERM LEASE OR RENTAL IN YOUR POSSESSION ON JANUARY 1.

If on January 1, you have in your possession any business machines, machinery, furniture, vending equipment, game machines, postage meters, or any other equipment which is loaned, leased, or otherwise held and not owned by you, a complete description and ownership of the property should be reported in this section. This information is for office use only. Assessments will be made to the owner/lessor. If you have already filed the January 15th report required by N.C.G.S. 105-315, so indicate. If you have none, write "none" in this section. If property is held by a lessee under a "capital lease" where there is a conditional sales contract, or if title to the property will transfer at the end of the lease due to a nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group. Equipment purchased under a capital lease should be listed in schedule A. Operating leases should be listed in schedule C.

Short-Term Heavy Equipment that is leased or rented is exempt from property tax. Session Law 2008—144 Gross Sales Receipts replace Ad Valorem tax previously levied on the equipment. This includes Heavy Equipment such as earthmoving, construction or industrial equipment that is mobile and weighs 1500 lbs. or more and that is industrial lift equipment, industrial material handling equipment, industrial electrical generation equipment, or a similar piece of industrial equipment and any attachment regardless of the weight of the attachment.

AFFIRMATION

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. Please read the information on this section of the form regarding who may sign the listing form.

Listings submitted by mail shall be deemed to be filed as of the date, if legible, shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor.

Any person who willfully attempts, or who willfully aids or abets any person to attempt in any manner to evade or defeat the taxes imposed under this Subchapter (or the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor (punishable by imprisonment up to 6 months).

**MAKE CHECK PAYABLE & REMIT TO:**

IMPORTANT INFORMATION REGARDING LEGAL PROCEEDINGS

If you sold real property assessed to you on this bill since January 1st, please forward this bill to the new owner.

HOW TO MAKE YOUR PAYMENT

- By Mail:** Cumberland County Tax Collector, PO Box 538313, Atlanta, GA 30353-8313
- In Person:** Cumberland County Tax Office, Cumberland County Courthouse, 117 Dick Street Room 527, Fayetteville, NC
Payments are accepted Monday through Friday from 8:00 am - 5:00 pm. Please make sure to bring both sections of your bill with you.
- By Phone:** (910) 557-7935 Credit/debit cards only (processing fees will apply).
(phone system unavailable nightly for updates from 8:30 pm - 12:30 am)
- Drop Box:** 24/7 drop box is located beside the mailboxes in the Judge E. Maurice Braswell Cumberland County Courthouse back parking lot off Cool Springs and Russell streets.
- Online:** myccncpay.cumberlandcountync.gov Credit/debit cards and electronic checks (processing fees apply).
(online system unavailable nightly for updates from 8:30 pm - 12:30 am)



NEED A PAYMENT ARRANGEMENT?

If you are unable to pay your bill in full by **February 28, 2025**, please contact the collection agent listed below associated with your account to inquire on a formal payment plan. All accounts not under a formal payment plan are subject to enforced collection at any time without further notice.

ENFORCED COLLECTION

Delinquent taxes are subject to immediate levy on your bank account, garnishment of wages, rents, income tax refunds, levy and sale of personal property and/or foreclosure. Should it become necessary to enforce collection for non-payment of taxes, all delinquent accounts in the name of the taxpayer will be included without further notification. Interest began to accrue at the rate of 2% and increases by 3/4% each month thereafter until the delinquent account is paid in full.

PROCESSING & COLLECTION FEES

Per North Carolina General Statute §7A-311, a civil process fee in the amount of \$30.00 per party served shall be assessed, collected, and remitted to the county. This fee is in addition to interest, certified mail fees, advertising costs, attorney fees and possible administrative fees charged by your bank or employer. All collection fees are in addition to the tax due on the front of the statement.

IF YOU HAVE A PAYMENT ARRANGEMENT...

If you made formal payment arrangements with one of the collection agents listed below and are current with your plan, you may disregard this collection notice and continue your regularly scheduled payments; however, any unpaid taxes on real estate accounts will be advertised regardless of these arrangements.

COLLECTION DIVISION PERSONNEL

Accounts are assigned to collection agents by alphabet according to the type of account. Please contact the agent assigned to your account from the list below if you have questions about your past due account.

A-B, #	Rebecca Lemings	910-678-7518	rlemings@cumberlandcountync.gov
C-E	Jazmine Kinloch	910-678-7708	jkinloch@cumberlandcountync.gov
F-H	Hunter Wilson	910-437-1991	hwilson@cumberlandcountync.gov
I-K, N-P	MaKayla Duncan	910-678-7590	mduncan@cumberlandcountync.gov
L-M	Cynthia Lawless	910-678-7575	clawless@cumberlandcountync.gov
Q-S	Mariya Sealey	910-678-7585	msealey@cumberlandcountync.gov
T-Z	Sharon Marable	910-321-6895	smarable@cumberlandcountync.gov

Debt Set Off Questions: 910-678-7507

N.C.G.S. § 105-357 provides that a penalty of \$25.00 or 10% of the amount of the check or electronic check, whichever is greater, will be charged for checks returned due to insufficient funds. Tax receipts are null and void if payment is made with a check that is returned unpaid by the bank.

NO OTHER NOTICE IS REQUIRED BEFORE BEGINNING LEGAL PROCEEDINGS!

**THIS NOTICE DOES NOT INCLUDE TAX AMOUNTS FOR PREVIOUS YEARS.
IF TAXES ARE DUE AND OWING FOR THOSE YEARS, THE AMOUNT DUE WILL BE
INCLUDED WITH OUR ENFORCED COLLECTION ACTION.**

**** IF PAYMENT HAS BEEN REMITTED, PLEASE DISREGARD THIS STATEMENT. ****

VISIT US AT OUR WEBSITE FOR TAX INFORMATION

myccncpay.cumberlandcountync.gov



PAY YOUR BILL ONLINE: *
By Credit / Debit Card
or Electronic Check:
myccncpay.cumberlandcountync.gov



PAY YOUR BILL IN PERSON:
County Courthouse, 117 Dick Street, Room 527
Office Hours: 8:00 am - 5:00 pm Monday - Friday



PAY YOUR BILL USING OUTSIDE DROP BOX:
Available 24/7 (see back page for details)
County Courthouse Parking Lot



PAY YOUR BILL BY MAIL:
Cumberland County Tax Collector
PO Box 538313, Atlanta, GA 30353-8313



PAY YOUR BILL BY PHONE: *
(910) 557-7935 (Credit/Debit Cards)



* Processing fees apply to credit/debit cards and electronic checks.

NEED A PAYMENT ARRANGEMENT?
SEE ENCLOSED FORM.
IF YOU HAVE QUESTIONS, CALL (910) 678-7507
or e-mail taxcollector@cumberlandcountync.gov

IMPORTANT: PLEASE READ OTHER SIDE OF THIS BILL.

TAX YEAR	TAX BILL NUMBER	PARCEL ID NUMBER	BILL TYPE	TAXABLE VALUE
PERSONAL VALUE	EXEMPTION	DEFERRED/HISTORICAL	REAL VALUE	

LEGAL DESCRIPTION

LOCATION

NAME

DESCRIPTION	RATE	AMOUNT ASSESSED	BALANCE DUE
TAXES DUE SEPT 1ST		TOTAL DUE	
PAY BY JAN 6TH, INTEREST BEGINS JAN 7TH		AMOUNT DUE	

Questions Related To:

**Tax Bill, Business Listing
or Valuation**
Call (910) 678-7507

Solid Waste
Call (910) 321-6920

Fayetteville Storm Water
Call (910) 433-1613

Fayetteville Solid Waste
Call (910) 433-1329

Hope Mills
Storm Water Call (910) 424-4555 Ext: 3516
Refuse Call (910) 424-4555 Ext: 3387

Spring Lake
Storm Water Call (910) 436-0241
Refuse Call (910) 436-0241

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS.

PLEASE RETURN THIS PORTION WITH PAYMENT

NEED A PAYMENT ARRANGEMENT?
SEE ENCLOSED FORM.
IF YOU HAVE QUESTIONS, CALL (910) 678-7507
or e-mail taxcollector@cumberlandcountync.gov

☐ **TO CHANGE YOUR MAILING ADDRESS, CHECK THIS
BOX AND FILL IN YOUR NEW ADDRESS BELOW.**

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PIN#			BILL TYPE	
BILLING DATE	TAX YEAR	BILL NUMBER	TOTAL DUE	

MAKE CHECK PAYABLE & REMIT TO:

12103PPTN 7/8/24 CMYK 3.5

IMPORTANT INFORMATION:

Interest and Penalties: Taxes are due on September 1, 2024 and become delinquent on January 7, 2025. Interest begins on January 7th at a rate of 2% (the first month) and increases by .75% each month thereafter, until paid in full. For the purpose of computing interest, tax payments submitted by mail shall be deemed to be received as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark, or if the postmark is not affixed by the United States Postal Service, the tax payment shall be deemed to be received when the payment is received in the office of the Cumberland County Tax Collector.

Delinquent Taxes: After January 6, 2025 these taxes are delinquent and are subject to bank attachment, wage garnishment, levy on personal property and foreclosure proceedings. **No other notice will be sent prior to beginning legal proceedings.**

Partial payments: If you are unable to pay the total due prior to the delinquency date, please call (910) 678-7507 or e-mail taxcollector@cumberlandcountync.gov

Sold Property: If you sold the real property assessed to you after January 1st, please forward this bill to the new owner or contact closing attorney. Unpaid taxes will be advertised in the name of the owner as of the date of delinquency pursuant to North Carolina General Statute 105-369.

Personal Property Appeals: The taxpayer may appeal the value, situs or taxability of personal property within thirty (30) days of the date of this notice per North Carolina General Statute 105.317.1 (c).

Licensed Motor Vehicles: Licensed motor vehicles are billed separately according to the North Carolina Division of Motor Vehicles, North Carolina General Statute 105-330.

Returned Checks: A penalty of \$25.00 or 10% of the check or electronic check amount (whichever is greater), will be charged on returned checks, as provided by North Carolina General Statute 105-357(b)(2).

Contact us: Questions concerning tax listings, values, assessment of real or personal property, or payment of taxes should be directed to **Cumberland County Tax Administration at (910) 678-7507.**

PROPERTY TAX RELIEF PROGRAMS, EXEMPTIONS AND EXCLUSIONS:

North Carolina offers income based property tax relief programs on the primary residence of homeowners who are at least 65 years of age or are totally and permanently disabled and meet all income requirements. Homes owned by honorably discharged disabled veterans or their unmarried surviving spouse may also be eligible for tax relief. Applications are due by June 1st.

North Carolina General Statutes allow for certain types of property to be exempt from taxation if they meet the requirements specified by the statutes. Examples include property used exclusively for religious, educational, charitable or scientific purposes. Applications are due by January 31st.

Active duty military personnel with a home of record other than North Carolina may not be subject to personal property and registered motor vehicle taxes in North Carolina.

Tax deferral programs are available for certain types of property if they meet statutory requirements. Examples include: agricultural, forest and horticultural land; wildlife conservation areas and designated historical buildings. Applications are due by January 31st.

Information on the various programs can be found on our web site at cumberlandcountync.gov/tax.

To request an application for one of the tax relief programs, please call our office at (910) 678-7507.

HOW TO PAY:

By Mail: Send this remittance coupon along with your check or money order to: Cumberland County Tax Collector, PO Box 538313, Atlanta, GA 30353-8313.

In Person: Cumberland County Courthouse, 117 Dick St., Room 527, Fayetteville, NC. Office hours: Monday - Friday 8:00 am - 5:00 pm. Please bring both sections of your bill with you.

Outside Drop Box: Drop off your tax payment with the tax payment coupon in our secure drop box beside mailboxes located in the Judge E. Maurice Braswell Cumberland County Courthouse parking lot off Cool Spring and Russell Streets. (Checks and Money Orders only)

Online: By Credit/Debit Card or Electronic Check.* myccncpay.cumberlandcountync.gov

By Phone: (910) 557-7935 Credit/Debit Cards.*

With Your Bank's On-Line Bill Pay: Please provide the bill number shown on the front of this bill and remit payment to: Cumberland County Tax Collector, PO Box 449, Fayetteville, NC 28302-0449.

* Processing fees apply to credit/debit cards and electronic checks.

Due By **SEPT 2024**

KEEP FOR YOUR RECORDS

Parcel #:

Bill #:

Tax Year:

Amount Paid: _____

Check#: _____

Date: _____

Due By **SEPT 2024**

INCLUDE THIS COUPON WITH YOUR PAYMENT

1st of 5 Payments



Parcel#:

Bill #:

Tax Year:

Amount Enclosed: _____

MAIL TO:
CUMBERLAND COUNTY TAX COLLECTOR
PO BOX 449
FAYETTEVILLE, NC 28302-0449

Due By **OCT 2024**

KEEP FOR YOUR RECORDS

Parcel #:

Bill #:

Tax Year:

Amount Paid: _____

Check#: _____

Date: _____

Due By **OCT 2024**

INCLUDE THIS COUPON WITH YOUR PAYMENT

2nd of 5 Payments



Parcel#:

Bill #:

Tax Year:

Amount Enclosed: _____

MAIL TO:
CUMBERLAND COUNTY TAX COLLECTOR
PO BOX 449
FAYETTEVILLE, NC 28302-0449

Due By **NOV 2024**

KEEP FOR YOUR RECORDS

Parcel #:

Bill #:

Tax Year:

Amount Paid: _____

Check#: _____

Date: _____

Due By **NOV 2024**

INCLUDE THIS COUPON WITH YOUR PAYMENT

3rd of 5 Payments



Parcel#:

Bill #:

Tax Year:

Amount Enclosed: _____

MAIL TO:
CUMBERLAND COUNTY TAX COLLECTOR
PO BOX 449
FAYETTEVILLE, NC 28302-0449

Due By **DEC 2024**

KEEP FOR YOUR RECORDS

Parcel #:

Bill #:

Tax Year:

Amount Paid: _____

Check#: _____

Date: _____

Due By **DEC 2024**

INCLUDE THIS COUPON WITH YOUR PAYMENT

4th of 5 Payments



Parcel#:

Bill #:

Tax Year:

Amount Enclosed: _____

MAIL TO:
CUMBERLAND COUNTY TAX COLLECTOR
PO BOX 449
FAYETTEVILLE, NC 28302-0449

Due By **JAN 6, 2025**

KEEP FOR YOUR RECORDS

Parcel #:

Bill #:

Tax Year:

Amount Paid: _____

Check#: _____

Date: _____

Due By **JAN 6, 2025**

INCLUDE THIS COUPON WITH YOUR PAYMENT

5th of 5 Payments



Parcel#:

Bill #:

Tax Year:

Amount Enclosed: _____

MAIL TO:
CUMBERLAND COUNTY TAX COLLECTOR
PO BOX 449
FAYETTEVILLE, NC 28302-0449

To assist property owners and encourage penalty-free payments, payment coupons are included as a convenient option to allow property owners to split the total cost of tax payments into five equal payments due at five separate times in September, October, November, December of 2024, and January of 2025.

To avoid having to pay interest on taxes, we encourage individuals to reach out to our office before taxes become delinquent on January 7th, so we can arrange alternate payment options when possible. For questions or to make payment arrangements, please email us at taxcollector@cumberlandcountync.gov or call 910-678-7507.

To assist property owners and encourage penalty-free payments, payment coupons are included as a convenient option to allow property owners to split the total cost of tax payments into five equal payments due at five separate times in September, October, November, December of 2024, and January of 2025.

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CUMBERLAND COUNTY
2017 REVALUATION NOTICE OF ASSESSMENT
THIS IS NOT A BILL

FEBRUARY 2, 2017

PIN:
SITUS:
DESCRIPTION:

NBHD:

MARKET VALUE:
LAND USE VALUE:

RETURN THE APPEAL FORM ONLY IF YOU ARE APPEALING THE VALUE

2017 REVALUATION INFORMAL APPEAL FORM
(RETURN THIS FORM WITH ALL PERTINENT INFORMATION ATTACHED)

IF IT IS YOUR INTENTION TO APPEAL THE 2017 REASSESSMENT VALUE, YOU MUST RETURN THIS FORM WITHIN THIRTY (30) CALENDAR DAYS FROM THE NOTICE DATE PRINTED ABOVE.

FEBRUARY 2, 2017
OWNER:
SITUS:

PIN:

NBHD:
MARKET VALUE:
LAND USE VALUE:

LEGAL DESCRIPTION:

- 1) IN YOUR OPINION, WHAT IS THE FAIR MARKET VALUE OF THIS PROPERTY AS OF JANUARY 1, 2017? _____
- 2) PLEASE PROVIDE INFORMATION THAT SUPPORTS YOUR VALUE (**ATTACH DOCUMENTATION IF SPACE IS NOT ADEQUATE**)
SUPPORTING DOCUMENTATION MUST BE PROVIDED. SIMPLY STATING "TOO HIGH" WILL RESULT IN A NO CHANGE IN VALUE DECISION.

- 3) HAS AN INDEPENDENT APPRAISAL BEEN DONE WITHIN THE LAST (5) YEARS? ____ YES ____ NO IF YES, WHAT WAS THE DATE OF THE
APPRAISAL? _____ APPRAISED BY: _____
VALUE ARRIVED AT IN THE APPRAISAL \$ _____ REASON FOR THE APPRAISAL: _____

PLEASE SUBMIT A COPY OF THE APPRAISAL WITH THIS FORM

- 4) IF THIS IS INCOME PRODUCING PROPERTY (APARTMENTS, SHOPPING CENTERS, HOTEL/MOTELS, MOBILE HOME PARKS), **PLEASE SUBMIT INCOME AND EXPENSE DATA** FOR THE (3) PREVIOUS YEARS (2014, 2015, 2016) IN SUPPORT OF YOUR OPINION OF VALUE.
- 5) IF A BUILDING CAN'T BE BUILT ON THIS PROPERTY, PLEASE EXPLAIN WHY NOT & SUBMIT DOCUMENTATION. IN CASES OF LOTS WHICH MAY HAVE FAILED A PERCOLATION TEST, A PHOTOCOPY OF THE ENVIRONMENTAL HEALTH DEPARTMENT LETTER IS REQUIRED). _____

PLEASE ALLOW (90) DAYS FOR A MAILED RESPONSE TO YOUR INFORMAL APPEAL. THE RESPONSE WILL CONTAIN INFORMATION FOR PURSUING A FORMAL APPEAL TO THE 2017 CUMBERLAND COUNTY BOARD OF EQUALIZATION AND REVIEW SHOULD YOU DISAGREE WITH RESULTS OF THIS INFORMAL APPEAL. IF APPEALING, PLEASE COMPLETE CONTACT INFORMATION ON THE BACK OF THIS FORM.

MAIL THE COMPLETED APPEAL FORM TO:

TAX ADMINISTRATION REVALUATION

P.O. BOX 449

FAYETTEVILLE, NC 28302-0449

QUESTIONS? CALL (910) 678-7800

NOTE: THIS NOTICE MAY NOT REFLECT NEWLY CREATED PARCELS OF LAND, OR STRUCTURES UNDER CONSTRUCTION, ADDITIONS OR RENOVATIONS DURING 2016. NOTICES REFLECTING THESE VALUES WILL BE SENT AT A LATER DATE.

DETACH AND RETAIN THE UPPER PORTION OF THIS FORM FOR YOUR RECORDS

INFORMAL APPEAL FORM (CONTINUED)

6) WAS THE PROPERTY PURCHASED WITHIN THE PREVIOUS (5) YEARS? ____ YES ____ NO IF YES, WHAT WAS THE PURCHASE PRICE? \$ _____ WHAT WAS THE DATE OF SALE? _____

IF THE PROPERTY WAS IMPROVED **AFTER** THE SALE DATE (NEW STRUCTURES, ADDITIONS, GARAGES, REMODELING, DEMOLITION OR ANY ENHANCEMENT), PLEASE LIST ALL IMPROVEMENTS ALONG WITH THE RELATED COSTS. _____

7) HAS THE PROPERTY BEEN FOR SALE IN THE LAST (5) YEARS? ____ YES ____ NO IF YES, INDICATE THE FOLLOWING:

DATE LISTED: _____ LISTING AGENCY _____

LISTED PRICE _____ AGENCY PHONE # _____

PLEASE SUBMIT A COPY OF THE LISTING AGREEMENT FOR THIS PROPERTY

WERE THERE ANY SPECIAL CONDITIONS PERTAINING TO THE SALE (TRANSACTIONS BETWEEN RELATED OR AFFILIATED PARTIES OR COMPANIES, FORECLOSURE, CONVEYANCE OF PERSONAL PROPERTY, ETC.)? ____ YES ____ NO
IF YES PLEASE EXPLAIN: _____

8) WHO IS THE CONTACT PERSON FOR ADDITIONAL INFORMATION OR TO DISCUSS THE VALUE OF THIS PROPERTY?

YOU WILL BE CONTACTED ONLY IF WE REQUIRE ADDITIONAL INFORMATION.

NAME: _____ IS THIS THE LEGAL OWNER? ____ YES ____ NO

DAYTIME PHONE # _____ E-MAIL _____

THE INFORMATION SUBMITTED ON THIS FORM IS CRUCIAL TO THE APPEAL PROCESS

I BELIEVE THE SUPPLIED INFORMATION TO BE ACCURATE

SIGNATURE/AFFIRMATION REQUIRED

DATE



CUMBERLAND COUNTY
2017 REVALUATION NOTICE OF ASSESSMENT
THIS IS NOT A BILL

JANUARY 20, 2017

PIN:
SITUS:
DESCRIPTION:

NBHD:

MARKET VALUE:
LAND USE VALUE:

RETURN THE APPEAL FORM ONLY IF YOU ARE APPEALING THE VALUE

2017 REVALUATION INFORMAL APPEAL FORM
(RETURN THIS FORM WITH ALL PERTINENT INFORMATION ATTACHED)

IF IT IS YOUR INTENTION TO APPEAL THE 2017 REASSESSMENT VALUE, YOU MUST RETURN THIS FORM WITHIN THIRTY (30) CALENDAR DAYS FROM THE NOTICE DATE PRINTED ABOVE.

JANUARY 20, 2017
OWNER:
SITUS:

PIN:

NBHD:
MARKET VALUE:
LAND USE VALUE:

LEGAL DESCRIPTION:

- 1) IN YOUR OPINION, WHAT IS THE FAIR MARKET VALUE OF THIS PROPERTY AS OF JANUARY 1, 2017? _____
- 2) PLEASE PROVIDE INFORMATION THAT SUPPORTS YOUR VALUE (**ATTACH DOCUMENTATION IF SPACE IS NOT ADEQUATE**)
SUPPORTING DOCUMENTATION MUST BE PROVIDED. SIMPLY STATING "TOO HIGH" WILL RESULT IN A NO CHANGE IN VALUE DECISION.

- 3) HAS AN INDEPENDENT APPRAISAL BEEN DONE WITHIN THE LAST (5) YEARS? ____ YES ____ NO IF YES, WHAT WAS THE DATE OF THE
APPRAISAL? _____ APPRAISED BY: _____
VALUE ARRIVED AT IN THE APPRAISAL \$ _____ REASON FOR THE APPRAISAL: _____

PLEASE SUBMIT A COPY OF THE APPRAISAL WITH THIS FORM

- 4) IF THIS IS INCOME PRODUCING PROPERTY (APARTMENTS, SHOPPING CENTERS, HOTEL/MOTELS, MOBILE HOME PARKS), **PLEASE SUBMIT INCOME AND EXPENSE DATA** FOR THE (3) PREVIOUS YEARS (2014, 2015, 2016) IN SUPPORT OF YOUR OPINION OF VALUE.
- 5) IF A BUILDING CAN'T BE BUILT ON THIS PROPERTY, PLEASE EXPLAIN WHY NOT & SUBMIT DOCUMENTATION. IN CASES OF LOTS WHICH MAY HAVE FAILED A PERCOLATION TEST, A PHOTOCOPY OF THE ENVIRONMENTAL HEALTH DEPARTMENT LETTER IS REQUIRED). _____

PLEASE ALLOW (90) DAYS FOR A MAILED RESPONSE TO YOUR INFORMAL APPEAL. THE RESPONSE WILL CONTAIN INFORMATION FOR PURSUING A FORMAL APPEAL TO THE 2017 CUMBERLAND COUNTY BOARD OF EQUALIZATION AND REVIEW SHOULD YOU DISAGREE WITH RESULTS OF THIS INFORMAL APPEAL. IF APPEALING, PLEASE COMPLETE CONTACT INFORMATION ON THE BACK OF THIS FORM.

MAIL THE COMPLETED APPEAL FORM TO:

TAX ADMINISTRATION REVALUATION

P.O. BOX 449

FAYETTEVILLE, NC 28302-0449

QUESTIONS? CALL (910) 678-7800

NOTE: THIS NOTICE MAY NOT REFLECT NEWLY CREATED PARCELS OF LAND, OR STRUCTURES UNDER CONSTRUCTION, ADDITIONS OR RENOVATIONS DURING 2016. NOTICES REFLECTING THESE VALUES WILL BE SENT AT A LATER DATE.

DETACH AND RETAIN THE UPPER PORTION OF THIS FORM FOR YOUR RECORDS

INFORMAL APPEAL FORM (CONTINUED)

6) WAS THE PROPERTY PURCHASED WITHIN THE PREVIOUS (5) YEARS? ____ YES ____ NO IF YES, WHAT WAS THE PURCHASE PRICE? \$_____ WHAT WAS THE DATE OF SALE? _____

IF THE PROPERTY WAS IMPROVED **AFTER** THE SALE DATE (NEW STRUCTURES, ADDITIONS, GARAGES, REMODELING, DEMOLITION OR ANY ENHANCEMENT), PLEASE LIST ALL IMPROVEMENTS ALONG WITH THE RELATED COSTS. _____

7) HAS THE PROPERTY BEEN FOR SALE IN THE LAST (5) YEARS? ____ YES ____ NO IF YES, INDICATE THE FOLLOWING:

DATE LISTED: _____ LISTING AGENCY _____

LISTED PRICE _____ AGENCY PHONE # _____

PLEASE SUBMIT A COPY OF THE LISTING AGREEMENT FOR THIS PROPERTY

WERE THERE ANY SPECIAL CONDITIONS PERTAINING TO THE SALE (TRANSACTIONS BETWEEN RELATED OR AFFILIATED PARTIES OR COMPANIES, FORECLOSURE, CONVEYANCE OF PERSONAL PROPERTY, ETC.)? ____ YES ____ NO
IF YES PLEASE EXPLAIN: _____

8) WHO IS THE CONTACT PERSON FOR ADDITIONAL INFORMATION OR TO DISCUSS THE VALUE OF THIS PROPERTY?

YOU WILL BE CONTACTED ONLY IF WE REQUIRE ADDITIONAL INFORMATION.

NAME: _____ IS THIS THE LEGAL OWNER? ____ YES ____ NO

DAYTIME PHONE # _____ E-MAIL _____

THE INFORMATION SUBMITTED ON THIS FORM IS CRUCIAL TO THE APPEAL PROCESS

I BELIEVE THE SUPPLIED INFORMATION TO BE ACCURATE

SIGNATURE/AFFIRMATION REQUIRED

DATE

CUMBERLAND COUNTY TAX
PO BOX 449
FAYETTEVILLE NC 28302-0449



OFFICE OF THE TAX ADMINISTRATOR

2024 NOTICE OF FAILURE TO LIST
BUSINESS PERSONAL PROPERTY
North Carolina General Statutes § 105-312

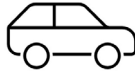
ELECTRONIC SERVICE REQUESTED

JOSEPH R. UTLEY, JR.
Tax Administrator

AMY B. KINLAW
Chief of Assessment and
Collections

TAMI K. BOTELLO
Chief of Real Estate and Mapping

15467342-1-1 1 1 *****AUTO**5-DIGIT 28301



301 DISCOUNT TOBACCO
227 S EASTERN BLVD
FAYETTEVILLE NC 28301-5906



DATE: 5/10/2024

ABSTRACT#: 0000859359

TAX DISTRICT: FAYETTEVILLE, CUMBERLAND COUNTY

This office has information that indicates you owned or were otherwise responsible for listing with Cumberland County the following personal property subject to ad valorem taxes for the year and amount shown:

DESCRIPTION OF PROPERTY	ASSESSED VALUE	YEAR
BUSINESS PERSONAL PROPERTY	6450	2024

****FAILURE TO RESPOND MAY RESULT IN
A HIGHER ASSESSED VALUE****

SITUS: 227 N EASTERN BLVD FAYETTEVILLE

A check of our files has failed to disclose a listing for this personal property. N.C. General Statute 105-308 states: "Every person in whose name any property is to be listed under the terms of this subchapter shall list the property with the Assessor within the time allowed by law on an abstract setting forth the information required by this subchapter. In addition to all other penalties prescribed by law, any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful. Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this subchapter, whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor."

The above tax values are being discovered in accordance with the provisions of N.C. General Statute 105-312. This notice and appraisal will become final unless written exception thereto is filed with the Tax Administrator within thirty (30) days from the date of this notice.

A 2024 business personal property listing form was mailed to you in January of this year. Please complete the form and return it to our office within thirty (30) days from the date of this letter. If you need assistance, you may come to the Tax Administration Office, Room 530 of the new courthouse within thirty (30) days from the date of this letter, to complete a business personal property listing form. You may contact Customer Service at (910) 678-7507. Office hours are Monday through Friday, 8:00 am to 5:00 pm.



Office of the Tax Administrator

«PrimaryOwner»
«SecondaryOwner»
«PrimaryAddress»
«TableStart:Address»«Address»«TableEnd:Address»

PARCEL # : «Parcel»

LEGAL DESC : «LegalDesc»

SITUS DESC : «Situs»

Our records indicate that you are the new owner of the above referenced property or a deed change has occurred. The following taxes are due for this property:

BILL NUMBER	TAX/FEE	+	INTEREST	=	TOTAL DUE
«TableStart:BalanceDue»«BillNumber»	«TaxFee»		«Interest»		«BillTotal»«TableEnd:BalanceDue»

GRAND TOTAL «GrandTotal»

CORRECT AMOUNT IF PAID BY: «CorrectIfPaidByDate»

«SCANLINE»

Cumberland County Tax Administration understands that a proration of taxes for this property may have occurred at a real estate closing and/or an escrow account may exist with your mortgage servicing company for payment of these taxes. However, as of the date of this notice, the taxes listed are due and payable to Cumberland County Tax Administration. Please remit payment or authorize your attorney/mortgage servicing company to remit payment. If you have any questions, please e-mail taxcollector@cumberlandcountync.gov or you can call this office at (910) 678-7507. There are several ways to pay your real estate property taxes:

BY MAIL: Please make checks payable to Cumberland County Tax Administration, PO Box 449 Fayetteville, NC 28302-0449. Enclose the bill stub with your check or money order or attach the parcel or account number. N.C.G.S. 105-360(d) includes the following: For purposes of computing interest, tax payments submitted by mail shall be deemed to be received as of the date shown on the postmark affixed by the US Postal Service (USPS). If no date is shown on the postmark or if a USPS postmark is not affixed, the tax payment shall be deemed to be received when the payment is received in the office of the Tax Collector. In any dispute arising under this subsection, the burden of proof shall be on the taxpayer to show that the payment was timely made.

IN PERSON: Cash, checks, money orders or credit/debit cards are accepted at 117 Dick Street Room 527, Fayetteville, NC 28301. We are open 8:00-5:00, M-F except State holidays.

WITH A CREDIT OR DEBIT CARD: Visit www.cumberlandcountync.gov and use your credit or debit card to have payment deducted from your account. The credit card service provider, NOT Cumberland County, will charge a convenience fee for this service.

CUMBERLAND COUNTY TAX ADMINISTRATION
PO BOX 449
FAYETTEVILLE NC 28302-0449

ADDRESS SERVICE REQUESTED

DECEMBER 02, 2019



CUMBERLAND
★ COUNTY ★
NORTH CAROLINA

000310



000310 Grp No: 000310 Page: 1 of 8 (Seq# 821)
SANTOS, LIDIA
3164 AMPERE AVE
BRONX NY 10465-1047



Bill No. 2354933

Dear Property Owner:

Our records indicate that you have acquired the referenced property during the past year. Per North Carolina General Statute § 105-348 titled "All Interested Persons Charged with Notice of Taxes", this letter is to advise you that there is tax due on this property. Payment for the tax must be remitted by JANUARY 6, 2020 to avoid additional charges and/or foreclosure action as stated in N.C.G.S. § 105-360 and § 105-374-375. Please be advised that per N.C.G.S. § 105-369, all delinquent taxes will be advertised after February 29th in the Fayetteville Observer newspaper if not paid. **Any name change to the deed of a property would result in the property owner receiving this letter. Some examples of this would be: removing co-owner's name, adding a name or recording a life estate.**

If the real estate transaction involved a closing by an attorney, you may wish to contact that attorney to determine if the payment for the tax remains in escrow. If your taxes are being escrowed by your mortgage company, it is your responsibility to contact them for timely payment. You may also want to contact the seller of the property regarding this matter. If you have further questions, please contact MELONIE MCLAURIN at (910) 678-7586, or MEMCLAURIN@CO.CUMBERLAND.NC.US.

YOU MAY PAY YOUR BILL ONLINE WITH A MAJOR CREDIT / DEBIT CARD OR ELECTRONIC CHECK:

www.co.cumberland.nc.us/tax / **BY PHONE:** (866) 441-6614 (credit/debit cards).

Payments are accepted daily. A processing fee applies only to credit/debit cards.



Cumberland County Courthouse, 117 Dick Street, Room 527, Fayetteville, North Carolina 28301, (910) 678-7507

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT.

BILL NUMBER	PIN NUMBER	LEGAL DESCRIPTION	2019 TAXES DUE
2354933	0520-86-4367-	PT LOT 46 COLLEGE LAKES PT E SEC 10 (0.12 AC)0	46.74

December 2, 2019 R

SANTOS, LIDIA
3164 AMPERE AVE
BRONX NY 10465-1047

MAIL TO:



CUMBERLAND COUNTY TAX ADMINISTRATION
PO BOX 449
FAYETTEVILLE NC 28302-0449

TO CHANGE YOUR MAILING ADDRESS, PLEASE
FILL IN YOUR NEW ADDRESS BELOW.

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Celebrating Our Past...Embracing Our Future

EASTOVER • FALCON • FAYETTEVILLE • GODWIN • HOPE MILLS • LINDEN • SPRING LAKE • STEDMAN • WADE

15277425-1-1-1*

CUMBERLAND COUNTY TAX
PO BOX 449
FAYETTEVILLE NC 28302-0449



THIS IS NOT A BILL

ELECTRONIC SERVICE REQUESTED

15277425-1-1 1 1 *****AUTO**5-DIGIT 28301



118 DRAKE STREET LLC
118 DRAKE ST
FAYETTEVILLE NC 28301-4710

Cumberland County Tax Administration
Real Estate
Valuation Change Notification

DATE OF NOTICE: 4/12/2024

TAX YEAR: 2024

REID	PHYSICAL LOCATION
0437689488000	735 NORTH ST FAYETTEVILLE

PROPERTY DESCRIPTION
BLDG W/S NORTH ST

ASSESSED VALUE	EXEMPT / DEFERRED VAULE	ADJUSTED TAX VALUE
\$227,215		\$227,215

REASON
CORRECTION OF ACREAGE

** Any additional tax relief is not reflected in the Adjusted Tax Value above.

Dear Property Owner:

The above-mentioned property has been reviewed. See "Reason" heading for a brief explanation. All value appeals must be made to the Board of Equalization and Review, must be in writing, include a phone number, and be received in the office of the Tax Administrator within fifteen (15) days of the notice date printed above. For general questions concerning this value notice, please call (910) 678-7507. Additional information concerning real property appeals can be found on our website at: cumberlandcountync.gov/tax/appealing-tax-values

12103PVCN 2/27/24 CMYK

Pay your property taxes online with



- ✓ Go paperless with eBilling
- ✓ Schedule payments or pay in installments
- ✓ Receive due date reminders
- ✓ Save your payment methods, receipts, and documents all in one place

myccncpay.cumberlandcountync.gov

**CUMBERLAND COUNTY
OFFICE OF TAX ADMINISTRATION
PO Box 449
Fayetteville, NC 28302-0449**

ADDRESS SERVICE REQUESTED

FIRST-CLASS MAIL
U.S. POSTAGE PAID
056

**IMPORTANT: PROPERTY TAX
INFORMATION ENCLOSED
OPEN IMMEDIATELY**



AFFIX
POSTAGE
HERE
UNSTAMPED
MAIL WILL BE
RETURNED

