

# CATAWBA COUNTY 2018 PERSONAL PROPERTY LISTING

**PLEASE READ: VEHICLES/CAMPERS/TRAILERS WITH CURRENT DMV LICENSE TAGS (EXCEPT MULTI YR TAGS) ARE NOT TO BE LISTED ON THIS FORM**

**SIGN & RETURN BY JANUARY 31, 2018 TO AVOID 10% PENALTY, EVEN IF YOU DO NOT HAVE ANY CHANGES**

**Abstract No.**

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, STATE \_\_\_\_\_

ZIP \_\_\_\_\_

EMPLOYER \_\_\_\_\_

SPOUSE'S EMPLOYER \_\_\_\_\_

PHONE \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

**INSTRUCTIONS: DRAW A LINE THROUGH ANY ITEM LISTED BELOW THIS LINE YOU DID NOT OWN AS OF JANUARY 1, 2018 AND LIST ANY ADDITIONAL ITEMS ACQUIRED AS OF JANUARY 1, 2018 IN THE BOXES BELOW.**

**PERSONAL PROPERTY REQUIRED TO BE LISTED:**

DOUBLEWIDE MANUFACTURED HOMES (SEE REVERSE SIDE)	AIRCRAFT
SINGLEWIDE MANUFACTURED HOMES	UNTAGGED VEHICLES/TRAILERS/CAMPERS
BOATS/JET SKIS	MULTI YEAR TAGGED TRAILERS <b>(LIST PURCHASE PRICE IN BOAT MTR MAKE COLUMN)*</b>

**IF YOUR ITEM IS PRINTED ABOVE, YOU DO NOT HAVE TO WRITE IT AGAIN IN THE BOXES BELOW – NEW ITEMS ONLY**

MODEL YEAR	MAKE/MODEL	VIN OR HULL NUMBER	YEAR PURCHASED	SIZE/LENGTH	BOAT MTR MAKE BOAT MTR HP *	TAX OFFICE USE
					/	
					/	
					/	
					/	
					/	

**MOBILE HOMES/DOUBLEWIDE MANUFACTURED HOMES – PHYSICAL ADDRESS OF HOME** \_\_\_\_\_

IF MOBILE HOME/DOUBLEWIDE MFG HOME SOLD BEFORE JANUARY 1 - GIVE NAME AND ADDRESS OF BUYER \_\_\_\_\_

**BOATS & JET SKIS - IF STORED AT A MARINA, GIVE NAME OF MARINA** \_\_\_\_\_

IF BOAT OR JET SKI SOLD BEFORE JANUARY 1 - GIVE NAME AND ADDRESS OF BUYER \_\_\_\_\_

**CAMPERS - IF AT A CAMPGROUND, GIVE NAME OF CAMPGROUND** \_\_\_\_\_

IF CAMPER SOLD BEFORE JANUARY 1 - GIVE NAME AND ADDRESS OF BUYER \_\_\_\_\_

**UNDER THE 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** \_\_\_\_\_ **DATE** \_\_\_\_\_

Mail To: CATAWBA COUNTY TAX OFFICE  
P.O. BOX 368  
NEWTON, NC 28658-0368

**IF YOU HAVE ANY QUESTIONS OR NEED ASSISTANCE IN COMPLETING THIS FORM, PLEASE CALL OUR OFFICE AT (828) 465-8402**

## PLEASE READ BEFORE COMPLETING THE FORM

- **A 10% penalty will result, based on North Carolina law, if we do not receive this form completed and signed by January 31, 2018.**
- You are required to list any taxable personal property, **excluding** business personal property or farm equipment used for the production of income which is to be listed on a separate business form.
- If your address has changed, please mark through the incorrect address and write in your current address.
- Real estate and annually tagged vehicles are listed automatically and do not require a "listing form".

### **\*\*IMPORTANT INFORMATION FOR DOUBLEWIDE MANUFACTURED HOME OWNERS\*\***

In accordance with North Carolina state law effective January 1, 2002, doublewide manufactured homes are to be billed as personal property if the home is owned by someone other than the land owner. If you do not own the land your manufactured home is located on, you must list it during the month of January each year. The manufactured home you were billed for last year has been preprinted on the front of this form. Please verify that the information is correct, list any other personal property items you may have, sign and return to the tax office by January 31, 2018 to avoid a late list penalty.

#### **G.S. 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 a North Carolina resident who is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$29,600. 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, you must notify the assessor. Failure to notify the assessor that the property no longer qualifies for the exclusion will 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, 2018** to be timely filed.

#### **G.S. 105-277.1B Property Tax Homestead Circuit Breaker Deferral:**

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 \$29,600. If the owner's income is \$29,600 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 \$29,600 but less than or equal to \$44,400, then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred.

The deferred taxes are a lien on the residence. 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 and elect the circuit breaker before a deferral 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, 2018** to be timely filed.

**NOTE:** An owner who qualifies for both the property tax homestead exclusion and the property tax homestead circuit breaker may elect only one of these forms of property tax relief.

#### **G.S. 105-277.1C Property Tax Homestead Exclusion for Disabled Veterans:**

North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by a North Carolina resident who is 100% permanent and totally disabled that is service-connected or receives benefits for specially adapted housing and who is either: honorably discharged or discharged under honorable conditions or the surviving spouse, who has not remarried, of a qualifying disabled veteran to apply for an exclusion. This exclusion will remove forty-five thousand dollars (\$45,000) of the County's assessed value of their residence. It must be filed with the County Assessor by **June 1, 2018**.

Catawba County Assessor's Office

Contact: 828-465-8426

(This number is for "Exclusion or Circuit Breaker" information only)