



TAX YEAR: 2026

FOR DEPARTMENT USE ONLY	ABSTRACT NUMBER	ACCOUNT NUMBER	ONLINE ACCESS CODE	TAX JURISDICTION MUNICIPALITY

Name and Mailing Address

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A.	Ownership Information - Please verify your mailing address.	Se Habla Español: (828) 465-8402
B.	Physical Address of Personal Property: If your property is located in a Mobile Home Park, Marina, or Storage Facility, indicate the name of that facility.	
C.	Listed Property: Below is personal property listed in your name for which you will be billed. Strike through any property not owned as of January 1 and attach supporting documentation of sale or disposal. See back for additional personal property.	

D. **Personal Property:** Please list, with complete descriptions, any properties in your possession located in Catawba County as of January 1, which are not listed above. Property Types include: Aircraft, Watercraft plus Motor, Manufactured Home, Unregistered and Multi-Year Vehicles/Trailers. **DO NOT** list vehicles currently licensed with an annually renewed tag.

Year	Make/Model	Wid/Len	Motor/HP	Purchase Price	Property ID (VIN, Tail #, Registration #)

E.	Affirmation
	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, you affirm that you are familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that your affirmation is based on all the information of which you have any knowledge. Any individual who willfully makes and subscribes an abstract listing required, which they do not believe to be true and correct as to every material matter, may be charged with a Class 2 misdemeanor.

Signature:	Date:
Print Name:	Phone:

TO AVOID PENALTY OR LISTING REJECTION, LISTING FORM AFFIRMATION MUST BE SIGNED AND RETURNED NO LATER THAN JANUARY 31, 2026

**TO AVOID PENALTY OR LISTING REJECTION, LISTING FORM AFFIRMATION
MUST BE SIGNED AND RETURNED NO LATER THAN JANUARY 31, 2026**

Catawba County Individual Personal Property Listing

INSTRUCTIONS

TO AVOID PENALTY, RETURN NO LATER THAN JANUARY 31, 2026

A.	Ownership Information	Please provide all requested information and make updates and corrections if necessary. All ownership information is as of January 1st of the tax year indicated on the top of the form.
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B.	Physical Address	Enter physical address of listed property as of January 1st of the tax year indicated on the top of the form if different. If you own multiple properties at different locations, a separate listing form must be completed for each address. Contact our office for additional property forms. For property in marinas, mobile home parks, or storage facilities, in addition to street address, please indicate the name of the facility and include slip/lot/space. If you own a watercraft registered in Catawba County, it may have been prelisted based on information received from the NC Wildlife Resources Commission.
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C.	Listed Personal Property	<p>IMPORTANT: The Tax Office cannot remove any property from the tax scrolls without supporting documentation.</p> <p>Deletions - Strike through any property you did not own on January 1st of the tax year indicated on the top of the form and provide proof.</p> <p>Corrections - Make any changes in section C and provide proof, if applicable.</p> <p>For Deletions and Corrections: Attach Proof (Notarized Bill of Sale, Salvage Receipt, New Owner Contact Information, Bankruptcy or Repossession Documents.)</p>
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D.	Personal Property	<p>Enter taxable personal property owned as of January 1st of the tax year indicated on the top of the form. List all boats, boat motors, manufactured homes, aircraft, unlicensed & multi-year tagged vehicles/trailers owned by you on January 1st. Please provide complete descriptions of all property. You may also attach detailed information about the property if it does not fit in the space provided.</p> <p>Aircraft - Aircraft hangered or more or less permanently located in Catawba must be listed here. Airplanes registered with the FAA and are model year 1954 or older primarily used for exhibitions, clubs and air shows may qualify for a special reduction in value if several special conditions are met. Applications must be filed annually, please contact our office for more information.</p> <p>Licensed Vehicles - Do not list vehicles currently licensed with an annually renewed tag by the NC Department of Motor Vehicles. Property Tax on Registered Motor Vehicles will be billed by DMV with the tag renewal.</p> <p>Multi-Year/Permanent Tag Vehicles/Trailers - All vehicles and trailers with a multi-year or permanent tag must be listed annually as personal property on the front of form.</p> <p>Unlicensed Vehicles - Vehicles not licensed with the NC Department of Motor Vehicles must be listed. Vehicles include cars, trucks, trailers (all types), motorcycles, and motor homes. If your vehicle is damaged or claimed as a total loss, submit any information as to its condition as of January 1.</p> <p>Watercraft - Watercraft ownership is determined by information received from the NC Wildlife Resources Commission, Marinas, as well as boats properly listed by owner as of January 1. Please provide as much information as possible including boat motor make, model, and horsepower to ensure the property can be valued accurately. Please contact the Tax Office for any clarification.</p>
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E.	Affirmation	<p>Signature must be that of the owner, partner or principal officer or individual having power of attorney.</p> <p>Listings may be subject to audit review for compliance and accuracy of returns.</p> <p>Any individual who willfully makes and subscribes an abstract (listing) required by this Subchapter (of the Revenue Laws) 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 a fine not to exceed \$1,000 and/or imprisonment up to 60 days.)</p>
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North Carolina Property Tax Relief Programs

Application must be filed with the County Assessor by June 1, 2026

Elderly/Disabled Homestead Program	<p>The Elderly/Disabled Homestead Program provided in NCGS 105-277.1 allows an owner of a home or mobile home who is at least 65 years of age or older, or totally and permanently disabled, and whose total income for the calendar year immediately preceding did not exceed Thirty-Eight Thousand Eight Hundred dollars (\$38,800) to apply for an exclusion. This exclusion will remove either Twenty-Five Thousand dollars (\$25,000) or 50 percent of the County's assessed value of their house or mobile home and lot up to (1) acre of land, whichever is greater.</p> <p><u>Application must be filed with the County Assessor by June 1, 2026.</u></p> <p>If you are receiving the exemption, you must annually list your mobile home. You do not have to re-apply for the exemption as long as you still meet the income and program requirements. You must report to the County Assessor if you no longer qualify. Failure to do so could result in criminal action. If this is your first time applying, you must contact the Tax office for a proper form or print form from the website listed at bottom of page.</p>
Circuit Breaker Deferment Program	<p>The Circuit Breaker Deferment Program as provided in NCGS 105-277.1B defers a portion of the property taxes on the appraised value of a permanent residence owned and occupied by a NC 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 Fifty-Eight Thousand Two Hundred dollars (\$58,200). If the owner's income is Thirty-Eight Thousand Eight Hundred dollars (\$38,800) or less, than 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 Thirty-Eight Thousand Eight Hundred dollars (\$38,800) but less than or equal to Fifty-Eight Thousand Two Hundred dollars (\$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 Program 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 Tax Office or printed from the website listed at bottom of page.</p> <p><u>Application must be filed with the County Assessor by June 1, 2026.</u></p> <p>NOTE: An owner who qualifies for both the property tax Homestead Exclusion and Circuit Breaker Deferment may elect to take only one of these forms of property tax relief.</p>
Disabled Veteran Program	<p>The Disabled Veteran Program provided in NCGS 105-277.1C allows a permanent resident of Catawba County who is 100% permanently 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. This one-time application may be obtained from the Tax Office or printed from website listed at bottom of page.</p> <p><u>Application must be filed with the County Assessor by June 1, 2026.</u></p> <p>NOTE: An owner who qualifies for both the property tax Homestead Exclusion and Circuit Breaker Deferment may elect to take only one of these forms of property tax relief.</p>
State / County Forms	<p>All forms are available online January 2026 at www.catawbacountync.gov/tax/forms.asp or you may call:</p> <p>(828) 465-8436 - <u>Elderly/Disabled Homestead; Circuit Breaker Deferment; Disabled Veteran Programs</u></p> <p>(828) 465-8406 - <u>Business Personal Property Listing</u></p> <p>(828) 465-8402 - <u>Individual Personal Property Listing</u></p> <p>(828) 465-8402 - <u>Se Habla Español</u></p>