

# CATAWBA COUNTY 2010 PERSONAL PROPERTY LISTING

**IMPORTANT NOTICE: VEHICLES/CAMPERS/TRAILERS WITH CURRENT LICENSE TAGS ARE NOT TO BE LISTED ON THIS FORM**

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

**Acct. No.**

**Abstract No.**

EMPLOYER \_\_\_\_\_

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

HOME PHONE \_\_\_\_\_

WORK PHONE \_\_\_\_\_

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

**PERSONAL PROPERTY TO BE LISTED:**

DOUBLEWIDE MANUFACTURED HOMES (SEE REVERSE SIDE)  
SINGLEWIDE MANUFACTURED HOMES  
BOATS / JETSKIS

MULTI YEAR TAGGED TRAILERS  
UNTAGGED VEHICLES / TRAILERS / CAMPERS  
AIRCRAFT

**DO NOT LIST ANY ITEMS WITH CURRENT LICENSE TAGS (EXCEPT MULTI YEAR TAGS)**

MODEL YEAR	MAKE/MODEL	VIN OR HULL NUMBER	YEAR PURCHASED	SIZE/LENGTH	BOAT MTR HP INB OR OUTB	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 OF OWNER \_\_\_\_\_ DATE \_\_\_\_\_

CATAWBA COUNTY TAX OFFICE  
PO 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 OTHER SIDE

**A 10% penalty will result**, based on North Carolina Law, if we do not receive this form completed and signed by January 31, 2010.

You are required to list any taxable personal property in the space provided on the other side of this form, **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 on the front of the tax listing form and write in your current address.

## **\*\*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 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 the greater of twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner. A qualifying owner is an owner who meets all of the following requirements as of January 1 preceding the taxable year for which the benefit is claimed:

- (1) Is at least 65 years of age or totally and permanently disabled.
- (2) Has income for the preceding calendar year of not more than twenty-seven thousand and one hundred dollars (\$27,100).
- (3) Is a North Carolina resident.

Income is defined as all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.

If you received this exclusion last year and are still eligible, you are not required to reapply for this year. **You are still required to complete and return this form.** If you did not receive this exclusion last year, but feel you are eligible this year, you may obtain an application from the county assessor's office. It must be filed with the county assessor by **June 1**.

### **G.S. 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 \$27,100. If the owner's income is \$27,100 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 \$27,100 but less than or equal to \$40,650, 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 the 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 taxes each and every year that you wish to defer taxes. The application may be obtained from the county assessor's office 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 the forms for property tax relief.

Catawba County Assessor's Office  
Contact: 828-465-8426 or 828-465-8427