



Real Property Listing

TO AVOID PENALTY, RETURN SIGNED COMPLETED LISTING FORM BY FEBRUARY 1st, 2025

NCGS 105-309(c)(4) requires that buildings and other improvements having a value in excess of \$100 that have been acquired, begun, erected, damaged or destroyed since the time of the last appraisal of property shall be described and listed by the January 1, 2025 owner. Personal Property, including untagged vehicles and motorcycles, watercraft, airplanes, campers, travel trailers, personal property mobile homes, etc. must be listed separately on a Personal Property Listing form.

YOU ARE NOT REQUIRED TO COMPLETE THIS FORM IF NO CHANGES WERE MADE TO YOUR REAL PROPERTY DURING 2024

Printed Name: _____ Address: _____

Address of property in question if different: _____

WERE ANY IMPROVEMENTS TO YOUR REAL PROPERTY DESTROYED, SEVERELY DAMAGED, OR REMOVED DURING 2024? _____

Commercial Change Listing _____

If you changed and/or remodeled any improvements during 2024, use this section to describe the changes

Table with 4 columns: Improvement, Type/Qty, Size, Status. Rows include Full Bath, Half Bath, Porch/Deck, Sun Room, Dwelling Addition, Outbuilding/Shed, Garage/Carport, In-Ground Pool, Changed Heat/AC System, Finished Basement, Finished Upper Level, Finished Garage Upper Level, Farm Buildings, and Other.

Owners are required by law (NCGS 105-303(b)(2) and NCGS 105-309(c)(3) to report all new construction and improvements made to land and buildings within the preceding year by filing this form no later than February 1, 2025.

Under penalties prescribed by law, I hereby affirm that the information submitted is true and complete.

Signature: _____ Date: _____

Preferred Contact Number: _____ and/or Email: _____



PLEASE READ BEFORE COMPLETING THE FORM

As provided in NCGS 105-307, the listing period shall begin on the first business day of the month of January and shall continue through the month of January. As you list your real property for taxes, please fill out the form, sign, date, and mail the completed form to the Tax Office starting January 1 2025, but no later than February 1, 2025. Those that need help may come to the Catawba County Government Center, located at 25 Government Drive, Newton, Monday through Friday during the month of January between the hours of 8:00 a.m. & 5:00 p.m. (except for Wednesday January 1, 2025 and Monday, January 20, 2025 which are legal holidays). You must bring your listing form with you. New residents may request a listing form from the Tax Office or print the form from the website listed at the bottom of the page.

- **A 10% penalty will result**, based on North Carolina law, if we do not receive this form completed and signed by February 1, 2025.
- Only Real Property should be listed on this form. For any personal property that is business or farm-related, please use the Business Personal Property Form. Individual Personal Property, please use the Personal Property listing form.

****IMPORTANT INFORMATION FOR MANUFACTURED HOME OWNERS****

NCGS 105-273(13) requires that all manufactured homes (singlewides, doublewides, and triplewides) be classified and listed for tax purposes as personal property unless all of the following requirements are met: moving hitch, wheels and axle removed; placed upon a permanent foundation; and being a residential structure on land owned by the owner of the manufactured home. If the manufactured home meets all these requirements, it may be considered real property.

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 total and permanently disabled, and whose total income for the calendar year immediately preceding did not exceed thirty-seven thousand nine hundred dollars (\$37,900) to apply for an exclusion. This exclusion will remove either twenty-five thousand dollars (\$25,000) or 50% of the County's assessed value of their house or mobile home and lot up to (1) acre of land, whichever is greater. Application must be made **no later than June 1, 2025**. 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 the form from the website listed at the bottom of the page.

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 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 fifty-six thousand eight hundred fifty dollars (\$56,850). If the owner's income is \$37,900 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 \$37,900 but less than or equal to \$56,850, then the portion of 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 the bottom of the page. It must be filed with the County Assessor by **June 1, 2025**. **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.**

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 up to forty-five thousand dollars (\$45,000) of the County's assessed value of their residence and up to 1 acre of land. This one-time application may be obtained from the Tax Office or printed from website listed at the bottom of the page. It must be filed with the County Assessor by **June 1, 2025**.

Catawba County Assessor's Office

All of the above forms are available online January 2025 at www.catawbacountync.gov/tax/forms.asp or you may call (828) 465-8436 for Homestead/Disabled Veteran/Circuit Breaker Deferment Program, (828) 465-8406 for Business Listing, or (828) 465-8402 for Individual Listing.