

CATAWBA COUNTY 2022 PERSONAL PROPERTY LISTING



SIGN & RETURN BY JANUARY 31, 2022 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 _____

A. ITEMS CURRENTLY LISTED

MARK THROUGH ANY ITEM YOU **DID NOT** OWN AS OF JANUARY 1, 2022.

B. ADDITIONAL ITEMS

ADD ANY ADDITIONAL ITEMS OBTAINED AS OF JANUARY 1, 2022 IN THE BOXES BELOW

TYPES OF PERSONAL PROPERTY THAT ARE REQUIRED TO BE LISTED:	
MANUFACTURED/MOBILE HOMES (SEE REVERSE SIDE)	AIRCRAFT
SINGLEWIDE MANUFACTURED HOMES	MULTI YEAR TAGGED TRAILERS
BOATS/ BOAT MOTORS /JETSKIS	

VEHICLES/CAMPERS/TRAILERS WITH CURRENT DMV TAGS (EXCEPT MULTI YR TAGS) ARE NOT TO BE LISTED

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

C. PLEASE RETURN THIS LISTING BY JANUARY 31, 2022 TO AVOID A 10% LATE LIST PENALTY

1. Please provide the physical location of all personal property listed on this form

2. If you have marked off any items above (which means you no longer own the property as of January 1, 2022), please provide the new owner's name and address (if applicable):

3. If this is the first time you are listing a trailer with a Multi Year Tag, please provide the purchase price
\$ _____
4. This form must be signed and dated below. If this listing is received not signed, it will be returned as "Incomplete".

UNDER THE PENALTIES PRESCRIBED BY LAW N.C.G.S 105-310, 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

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 personal property for taxes, please fill out the form, sign, date, and mail the completed form to the Tax Office starting January 1, 2022 but no later than **January 31, 2022**. 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 Monday, January 17, 2022 which is a legal holiday). You must bring your listing form with you. New residents may request a listing form from the Tax Office or print a form from the website listed at bottom of page.

- **A 10% penalty will result**, based on North Carolina law, if we do not receive this form completed and signed by January 31, 2022.
- Only Individual Personal Property should be listed on this form. For any personal property that is business or farm-related, please use the Business Personal Property 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 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. If your manufactured home meets these requirements, please contact our office for further instructions.

The manufactured home you were billed for last year has been pre-printed 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, 2022 to avoid a late list penalty.

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-one thousand nine hundred dollars (\$31,900) 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 your home or mobile home and lot up to (1) acre of land, whichever is greater. Application must be made **no later than June 1, 2022**. 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 a form from the website listed at bottom of page.

The **Circuit Breaker Deferral 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 forty-seven thousand eight hundred and fifty dollars (\$47,850). If the owner's income is thirty-one thousand nine hundred dollars (\$31,900) 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 than thirty-one thousand nine hundred dollars (\$31,900) but less than or equal to forty-seven thousand eight hundred and fifty dollars (\$47,850), 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 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 Tax Office or printed from the website listed at bottom of page. It must be filed with the County Assessor by **June 1, 2022**. **NOTE: An owner who qualifies for both the property tax Homestead Exclusion and Circuit Breaker Deferral 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 the website listed at bottom of page. It must be filed with the County Assessor by **June 1, 2022**.

Catawba County Assessor's Office

All of the above forms are available online January 2022 at www.catawbacountync.gov/tax/ or you may call (828) 465-8436 for Homestead/Disabled Veteran/Circuit Breaker Deferral Program, (828) 465-8406 for Business Listing, or (828) 465-8402 for Individual Listing.