

**Rutherford County Revenue Dept.**  
**Real/Individual Personal**  
**Property Listing**  
Mailing Address:  
**125 W 3<sup>rd</sup> Street**  
**Rutherfordton, NC 28139**



**TO AVOID PENALTY, RETURN**  
**SIGNED COMPLETE LISTING BY**  
**JANUARY 31<sup>st</sup>**  
**TAX YEAR:**

Office Location:  
125 W 3<sup>rd</sup> Street  
Rutherfordton, NC 28139  
Phone (828) 287-6000 Fax (828) 287-6179  
Email: assessor@rutherfordcountync.gov  
Website: www.rutherfordcountync.gov

FOR DEPARTMENT USE ONLY	ABSTRACT #	TAX JURISDICTION/ MUNICIPALITY	PENALTY %	PRIOR YEAR VALUE	TOTAL ASSESSED VALUE

<b>A</b>	<b>Ownership Information</b>	<b>Additional Information</b>
		<b>Tax Relief:</b> <b>Parcel number:</b> <b>Owner ID:</b> <b>Phone number:</b> <b>Email:</b>
		<b>NOTES:</b>

<b>B</b>	<b>Physical Location of personal property:</b>
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<b>C</b>	<b>Listed Property: Below is personal property listed in your name for which you will be billed in</b> <b>PLEASE SEE INSTRUCTIONS.</b>
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Property Type	Description of Personal Property	Property ID (system)

<b>D</b>	<b>Personal Property</b> - Please list, with complete descriptions, any properties in your possession located in Rutherford County as of January 1 <sup>st</sup> , which are not listed above. Property Types include: <b>(Aircraft, Watercraft plus motor, Manufactured Home, Unregistered Vehicle, etc...)</b> <b>Do not list licensed (tagged) vehicles, leased vehicles, or real property. PLEASE SEE INSTRUCTIONS.</b>
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Property Type	Model Year	Make	Model	Length (width if applicable)	Description (Detail)	PROPERTY ID# (i.e. VIN#, Tail#, Registration #)

<b>E</b>	<b>AFFIRMATION - SEE INSTRUCTIONS</b>
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UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING, INCLUDING ANY ACCOMPANYING STATEMENT, SCHEDULE, AND OTHER INFORMATION IS TRUE AND COMPLETE.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Home Phone

\_\_\_\_\_  
Business Phone

\_\_\_\_\_  
Email Address

**COUNTY - Individual Personal Property Listing INSTRUCTIONS**  
**To Avoid Penalty, Return Signed Complete Listing by January 31<sup>st</sup>.**

<b>A</b>	<b>Ownership Information</b>	Please provide all requested information and provide corrections if necessary. All ownership information on this form is as of January 1 <sup>st</sup> of the tax year. Please review and update additional information requested in this section.
<b>B</b>	<b>Physical Location</b>	Enter physical location of listed property as of January 1 <sup>st</sup> of the tax year indicated on the top of the form. If you own multiple properties at different locations, a separate listing form must be completed for each location. Contact our office for additional property listing forms. If you own a watercraft registered in Rutherford County, it may have been prelisted based on information received from the North Carolina Wildlife Resources Commission.
<b>C</b>	<b>Listed Personal Property</b>	<p><b><u>Deletions</u></b> - Draw one line through any property you did not own on January 1<sup>st</sup> of the tax year indicated on the top of the form, and provide proof.</p> <p><b><u>Corrections</u></b> - Make any changes in section C and provide proof if applicable.</p> <p><b><u>For Deletions and Corrections: Attach Proof (Notarized Bill of Sale, Salvage, New Owner Contact information, location of property if not in County, Bankruptcy or Repossession Documents.)</u></b></p>
<b>D</b>	<b>Personal Property</b>	<p><b>Enter Items owned as of January 1<sup>st</sup> of the tax year indicated on the top of the form</b>  <b>List all boats, boat motors, manufactured homes, aircraft, and unlicensed vehicles owned by you on January 1<sup>st</sup>.</b>  <b>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.</b></p> <p><b><u>Licensed Vehicles</u></b> - Do not list vehicles currently licensed (tagged) by the North Carolina Department of Motor Vehicles. Property Tax on Registered Motor Vehicles will be billed at the time of renewal or purchase of a North Carolina license plate. Permanently licensed (tagged) vehicles must be listed.</p> <p><b><u>Unlicensed Vehicles</u></b> - Vehicles not licensed (or tagged) with the North Carolina Department of Motor Vehicles <b>must</b> 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<sup>st</sup>.</p> <p><b><u>Watercraft (Boats)</u></b> - 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 to ensure the property can be valued accurately. Please contact the Assessor's office for any clarification.</p>
<b>E</b>	<b>Affirmation</b>	<p><b>Signature must be that of the owner, partner or principal officer or individual having power of attorney.</b></p> <p><b>Listings may be subject to audit review, for compliance and accuracy of returns.</b></p> <p><b>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.</b>  <b>(Punishable by a fine not to exceed \$1,000 and/or imprisonment up to 60 days.)</b></p>

## COUNTY TAX RELIEF APPLICATION REQUEST FORM

2107PPL\_2 11/18/19

		<b>Tax Year:</b>
		<b>Additional Owner Information:</b> <b>Phone:</b> <b>Email:</b> <b>Tax Relief:</b>

### TAX RELIEF PROGRAMS - North Carolina General Statute 105-277.1

**If you are over the age of 65, totally and permanently disabled (non-Veteran and Veteran), you may qualify for one of the tax relief programs outlined below, please read the information before requesting application.**

**YES! I have read the information below and would like to receive a Tax Relief Application Packet.**

<input type="checkbox"/>			
(Check Here)	Signature	Date	Printed Name
			Phone

### \*\*\*LOW INCOME HOMESTEAD EXCLUSION FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED (NON-VETERANS)\*\*\*

North Carolina excludes from property taxes the first \$25,000 or 50% (whichever is greater) of assessed value for specific real property or manufactured home occupied by the owner as their permanent residence.

**To qualify for the exclusion, applicants must meet the following requirements:**

1. Applicant must be 65 years of age or older, OR totally and permanently disabled. If not 65 or older and are claiming total and permanent disability, you will need a Certificate of Total and Permanent Disability from a North Carolina physician or governmental agency licensed to practice medicine. You must have a physical or mental impairment that substantially precludes you from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout your life.
2. Applicant must be the legal owner listed on the title as of January 1<sup>st</sup>.
3. Total annual income for the applicant (and their spouse) must not exceed the \*annual income limit for this program. Income documentation must be submitted. Income is defined as ALL monies received other than gifts or inheritances from a spouse, ancestor, or descendant. For married applicants residing with their spouse, the income of both spouses must be included even if only one is listed as the owner of the property.

**If you are currently receiving the exclusion, you do not need to reapply unless your permanent residence has changed. However, current recipients are required to notify our office if their income now exceeds the \*annual income limit, or if they are no longer totally and permanently disabled, or if the person receiving the exclusion last year became deceased prior to January 1<sup>st</sup>:**

- The person required by law to list the property must notify the County Assessor's Office.
- The surviving spouse or joint property owner is required to reapply for the exclusion.

**Failure to make any of these notices before June 1st may result in penalties, interest, and the possible loss of the exclusion.**

### \*\*\*TOTALLY AND PERMANENTLY DISABLED VETERANS\*\*\*

North Carolina excludes from property taxes the first \$45,000 of assessed value for specific real property or a manufactured home which is occupied by the owner as their permanent residence.

**To qualify for the exclusion, applicants must meet the following requirements:**

1. You must be an honorably discharged veteran who has a 100% total and permanent disability that is service-connected.
2. You must have a Veteran's Disability Certification from the Veterans Administration or a federal agency.

**Disability PENSIONS are NOT Service-Connected.**

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Rutherford County Revenue Dept.  
125 W 3<sup>rd</sup> Street  
Rutherfordton, NC 28139

**LOCATION ADDRESS:**

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125 W 3<sup>rd</sup> Street  
Rutherfordton, NC 28139

**CONTACT INFORMATION:**

Direct Phone: (828) 287-6000  
**E-mail address:**  
assessor@rutherfordcountync.gov  
Fax: (828) 287-6179

**SEE REVERSE FOR INFORMATION ABOUT THE NEW TAX DEFERMENT (CIRCUIT BREAKER) PROGRAM.**

**\*\*\*PROPERTY TAX DEFERMENT FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED  
(CIRCUIT BREAKER) \*\*\***

Under this program, annual property taxes are limited to a percentage of the owner's income. For an owner whose income does not exceed the \*annual income eligibility limit for the Low Income Homestead Exclusion, the owner's taxes are limited to 4% of their (combined spousal) income. For an owner whose \*annual income exceeds the limit but by no more than 150%, the owner's taxes will be limited to 5% of their (combined spousal) income. The taxes exceeding the applicable percentage of the owner's income will then become deferred (postponed) along with interest until a disqualification.

**To qualify for this deferment (postponement of payment), the applicant must meet the following requirements:**

1. Applicant must be 65 years of age or older, OR totally and permanently disabled. If not 65 or older and are claiming total and permanent disability, you will need a Certificate of Total and Permanent Disability from a North Carolina physician or governmental agency licensed to practice medicine. You must have a physical or mental impairment that substantially precludes you from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout your life.
2. The applicant must be the legal owner listed on the title as of January 1<sup>st</sup> for the last five years.
3. The Total \*annual income for the applicant (and their spouse) must not exceed the \*annual income limit for the Low Income Homestead Exclusion by 150%. Documentation as to the owner's income must be submitted along with the application. Income is defined as ALL monies received other than gifts or inheritances from a spouse, ancestor, or descendant. For married applicants residing with their spouse, the income of both spouses must be included; even if only one is listed as the owner of the property.
4. ALL OWNERS of the property must apply and elect to defer the applicable portion of their taxes.
5. A new application is required annually.

**\*Annual Income Eligibility Limit changes every year. Please contact (828) 287-6000 or visit our website at [www.rutherfordcountync.gov](http://www.rutherfordcountync.gov) to obtain the specific income amount applicable.**



