



# JANUARY 1, 2018 IREDELL COUNTY PROPERTY TAX LISTING

Form must be signed, completed and  
returned no later than January 31, 2018  
to avoid a 10% late listing penalty on personal property.

**INSTRUCTION SHEET ENCLOSED**

Iredell County Assessor  
PO Box 1027  
Statesville NC 28687

PERSONAL PROPERTY LISTING ON FRONT  
REAL PROPERTY LISTING ON BACK

ACCOUNT NUMBER

ABSTRACT NUMBER

**A. NAME & ADDRESS (CORRECT IF NECESSARY)**

REVIEW ALL INFORMATION AND  
CORRECT AS REQUIRED.  
SEE BACK OF THIS FORM FOR  
REAL PROPERTY INFORMATION.  
INSTRUCTION SHEET ENCLOSED.  
FOR MORE INFORMATION CALL:  
(704) 878-3010 - PERSONAL PROPERTY  
(704) 878-5368 - REAL PROPERTY

B. OWNER IDENTIFICATION - PRIMARY	OWNER IDENTIFICATION - SECONDARY	C. TAX DISTRICT(S)
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BIRTHDATE: EMPLOYER: EMAIL: HOME PHONE: MOBILE PHONE: WORK PHONE:	BIRTHDATE: EMPLOYER: EMAIL: HOME PHONE: MOBILE PHONE: WORK PHONE:	CITY : SCHOOL: FIRE: DOWNTOWN: LANDFILL: MRSVL / DAVIDSON FEE:
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**D. DRAW A LINE THROUGH ANY ITEM LISTED BELOW YOU DID NOT OWN AS OF JANUARY 1 AND LIST ANY ADDITIONAL ITEMS ACQUIRED AS OF JANUARY 1, 2018 IN SECTION "E" BELOW. (Please write beside of each item listed the physical address of that item.)**

**E. LIST ANY PROPERTIES IN YOUR POSSESSION IN IREDELL COUNTY AS OF JANUARY 1 WHICH ARE NOT LISTED ABOVE. PROPERTY TYPES INCLUDE: (AIRCRAFTS, WATERCRAFTS PLUS MOTORS, MANUFACTURED HOMES, UNREGISTERED MOTOR VEHICLES AND MULTI YEAR TAGGED TRAILERS) - Include year, make, model, length, any VIN, Wildlife, or FAA numbers, year acquired, and cost. You must also include the physical address for any personal property items listed. DO NOT LIST YEARLY (TAGGED) VEHICLES.**

**F. AFFIRMATION OF TAXPAYER**

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, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in the county and that his affirmation is based on all information of which he has any knowledge.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**G. PROPERTY RELIEF FOR ELDERLY AND DISABLED**

If you own and occupy your residence and are 65 years of age or older or totally and permanently disabled and your total yearly income does not exceed \$29,600, you may receive an exclusion of \$25,000 or 50% of the value of your residence, whichever is greater. You must apply for this exclusion by June 1. See instruction sheet for more information.

**SIGN, COMPLETE AND RETURN NO LATER THAN JANUARY 31, 2018  
TO AVOID A 10% LATE LISTING PENALTY ON PERSONAL PROPERTY.  
THIS FORM MUST BE SUBMITTED IN PERSON OR BY MAIL.**

**IREDELL COUNTY  
2018 CHANGES TO REAL PROPERTY**

<b>H.</b> PROPERTY OWNERS NAME		REAL PROPERTY PARCEL ID	LEGAL DESCRIPTION	
PHYSICAL ADDRESS		APPRAISER #	ABSTRACT NO.	ACCOUNT NO.
				LOT/LAND SIZE

PLEASE PRINT  
 ADDRESS OF NEW CONSTRUCTION (if different from above) \_\_\_\_\_  
 IMPROVEMENT OWNERS NAME (if not the same as Land Owner) \_\_\_\_\_ PHONE # \_\_\_\_\_

**RESIDENTIAL: NEW CONSTRUCTION**

HOUSE       DOUBLE WIDE MOBILE HOME \_\_\_\_\_ YR. BUILT       SINGLE WIDE MOBILE HOME \_\_\_\_\_ YR. BUILT  
 OTHER IMPROVEMENT - list below or describe: \_\_\_\_\_

Percent Complete on January 1, 2018 \_\_\_\_\_ %      Building cost as of January 1, 2018 \$ \_\_\_\_\_

**RESIDENTIAL: REMODELING**

	% COMPLETE 01/01/17	TOTAL COST
<input type="checkbox"/> ADDED BATH(S) <input type="checkbox"/> FULL <input type="checkbox"/> 1/2 BATH(S)      HOW MANY _____	_____ %	_____ \$
<input type="checkbox"/> ADDED/CHANGED HEAT/ AC      TYPE _____ FUEL _____	_____ %	_____ \$
<input type="checkbox"/> REMODELED KITCHEN      DESCRIBE: _____	_____ %	_____ \$
<input type="checkbox"/> FLOORING TYPE TO: <input type="checkbox"/> CARPET <input type="checkbox"/> HARDWOOD      OTHER _____	_____ %	_____ \$
<input type="checkbox"/> ADDED ROOM(S)      TYPE _____ <input type="checkbox"/> HEATED <input type="checkbox"/> UNHEATED	_____ %	_____ \$
<input type="checkbox"/> FINISHED BASEMENT <input type="checkbox"/> BONUS ROOM <input type="checkbox"/> UPPER FLOOR      SIZE _____ SQ FT	_____ %	_____ \$
<input type="checkbox"/> ENCLOSED GARAGE <input type="checkbox"/> CARPORT INTO LIVING AREA      SIZE _____ SQ FT	_____ %	_____ \$

**RESIDENTIAL: DESCRIPTION OF CHANGES**

	% COMPLETE 01/01/17	TOTAL COST
<input type="checkbox"/> NEW ROOF TYPE: METAL _____ COMP SHGL _____ HEAVY SHGL (30YR) _____ OTHER _____	_____ %	_____ \$
<input type="checkbox"/> REPLACED WINDOWS      TYPE _____	_____ %	_____ \$
<input type="checkbox"/> ADDED PAVING/DRIVEWAY/RESURFACED      TYPE _____ SIZE _____ X _____	_____ %	_____ \$
<input type="checkbox"/> ADDED NEW SIDING <input type="checkbox"/> BRICK VENEER <input type="checkbox"/> VINYL <input type="checkbox"/> CEMENT BOARD <input type="checkbox"/> OTHER	_____ %	_____ \$
<input type="checkbox"/> ADDED GARAGE <input type="checkbox"/> CARPORT      SIZE _____ X _____	_____ %	_____ \$
<input type="checkbox"/> ADDED DECK <input type="checkbox"/> PORCH <input type="checkbox"/> PATIO      SIZE _____ X _____	_____ %	_____ \$
<input type="checkbox"/> ADDED OUTBUILDINGS/FARM BLDGS.      TYPE _____ SIZE _____ X _____	_____ %	_____ \$
<input type="checkbox"/> ADDED IN GROUND POOL      TYPE _____ SIZE _____ X _____	_____ %	_____ \$
<input type="checkbox"/> ADDED MOBILE HOME SITE(S)      HOW MANY _____ TOTAL SITES _____	_____ %	_____ \$
<input type="checkbox"/> OTHER CHANGES & DESCRIBE _____	_____ %	_____ \$

Such as fireplace, outdoor living area, remodeled interior, added any type of outbuilding (12X12 or larger), manufacturing, warehouse, office area, commercial / industrial, or improvements to any real property during 2017.

**COMMERCIAL: NEW CONSTRUCTION**

COMMERCIAL / INDUSTRIAL / MULTI-FAMILY (attach details as needed)  
 OTHER TYPE OF BUILDING AND / OR TYPE OF COMMERCIAL / INDUSTRIAL USE: \_\_\_\_\_

**COMMERCIAL: DESCRIPTION OF CHANGES AND / OR REMODELING**

	% COMPLETE 01/01/17	TOTAL COST
<input type="checkbox"/> REPLACED / REMODELED FIXTURES      HOW MANY _____ TOTAL FIXTURES _____	_____ %	_____ \$
<input type="checkbox"/> NEW / REPLACED ROOF <input type="checkbox"/> ENTIRE <input type="checkbox"/> PARTIAL      TYPE _____	_____ %	_____ \$
<input type="checkbox"/> REPLACED WINDOWS      TYPE _____	_____ %	_____ \$
<input type="checkbox"/> ADDED / CHANGED HEAT / AC      TYPE _____ FUEL _____	_____ %	_____ \$
<input type="checkbox"/> REPLACED FLOORING <input type="checkbox"/> CARPET <input type="checkbox"/> HARDWOOD <input type="checkbox"/> OTHER _____	_____ %	_____ \$
<input type="checkbox"/> ADDED FLOORING <input type="checkbox"/> CARPET <input type="checkbox"/> HARDWOOD <input type="checkbox"/> OTHER _____	_____ %	_____ \$
<input type="checkbox"/> ADDED OR REMODELED PARKING LOT      TYPE _____ SIZE _____ X _____	_____ %	_____ \$
<input type="checkbox"/> ADDED OR RESURFACED DRIVEWAY      TYPE _____ SIZE _____ X _____	_____ %	_____ \$
<input type="checkbox"/> ADDITION TO STRUCTURE <input type="checkbox"/> HEATED <input type="checkbox"/> UNHEATED	_____ %	_____ \$

**RESIDENTIAL / COMMERCIAL - OTHER INFORMATION REGARDING REAL PROPERTY: PLEASE WRITE ADDITIONAL INFORMATION BELOW**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**RESIDENTIAL / COMMERCIAL: IN 2017 WAS A HOUSE OR BUILDING DESTROYED?** \_\_\_\_\_ Yes      **OR REMOVED:** \_\_\_\_\_ Yes

DESCRIPTION OF BUILDING DESTROYED OR MOVED \_\_\_\_\_

WHERE WAS IT MOVED: \_\_\_\_\_

NAME OF NEW OWNER: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_

**DUTY TO LIST IMPROVEMENTS AND NEW CONSTRUCTION**

Owners are required by law (N.C.G.S. 105-303(b)(2) and N.C.G.S. 105-309 (c)(3)) to report all new construction and improvements made to land and buildings within the preceding year by filing this form. To avoid a 10% late listing penalty the 2018 Changes To Real Property form will need to be completed, signed and returned by January 31, 2018 (N.C.G.S. 105-308 & 105-312).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_ Phone #: \_\_\_\_\_ email: \_\_\_\_\_

**SEE INSTRUCTION SHEET OR CALL:**

- FOR REAL PROPERTY LISTING QUESTIONS CALL 704-878-5368 OR EMAIL: [jacquelyn.patterson@co.iredell.nc.us](mailto:jacquelyn.patterson@co.iredell.nc.us).
- FOR PROPERTY TAX HOMESTEAD EXCLUSIONS FOR ELDERLY / DISABLED PROPERTY OWNERS, DISABLED VETERANS, AND CIRCUIT BREAKER DEFERMENT CALL 704-878-3013 OR EMAIL: [tina.bowers@co.iredell.nc.us](mailto:tina.bowers@co.iredell.nc.us)
- THIS IS NOT AN APPEAL FORM. FOR INFORMATION ON APPEALS, PLEASE CALL 704-928-2043 OR EMAIL: [terica.baker@co.iredell.nc.us](mailto:terica.baker@co.iredell.nc.us)

## INSTRUCTIONS FOR COMPLETING 2018 TAX LISTING FORM

1. **Section A** should be reviewed to ensure that your mailing address is correct. If you have had a change in your mailing address, please note this change in **Section A**.
2. **Section B** should be completed providing your birth date, place of employment, current phone numbers and email address if it is not already preprinted (if preprinted information is wrong please correct).
3. **Section C** should be reviewed to verify that the Tax Districts are correct to ensure you are charged accordingly on your tax bills. If the Tax Districts appear to be incorrect, please note the corrections that apply.
4. **Section D** should be reviewed to verify ownership of the items of personal property that are currently listed. **Please provide the physical address of each item of personal property.** If you no longer own any of these items of personal property listed draw a line through that item and give a brief description of what you did with the property and the date it took place. **PROOF IS REQUIRED!** (Notarized Bill of Sale, Proof of Salvage, New Owner Contact Information, Bankruptcy or Repossession Documents, and/or Billing from another County).
5. **Section E** - If you have any of the following as of January 1, 2018 you will need to list it in **Section E**
  - All vehicles that **DO NOT** have a current registration (tag) issued through the North Carolina Department of Motor Vehicles (NCDMV) as of January 1, 2018 need to be listed in **Section E**. Untagged vehicles include automobiles, trucks, motorcycles, campers, camping trailers, utility trailers, livestock trailers, and boat trailers.
  - Manufactured homes are classified as follows: all modular homes are considered real property; any manufactured home which is a residential structure, has the moving hitch, wheels and axles removed and is placed upon a permanent foundation on land owned by the owner of the manufactured home is also considered real property. Manufactured homes not meeting all of these requirements are considered personal property and need to be listed in **Section E** if in your possession as of January 1, 2018.
  - All boats, boat motors and jet skis located in Iredell County and that are in your possession as of January 1, 2018 need to be listed in **Section E**.
  - Any aircraft and additional equipment, hot air balloons, and gliders located in Iredell County and that are in your possession as of January 1, 2018 need to be listed in **Section E**.
  - Any truck camper bed and **multi-year tagged** vehicles, utility trailers, and livestock trailers located in Iredell County and that are in your possession as of January 1, 2018 need to be listed in **Section E**.
6. **Section F** must be signed and dated by the property owner.  
Tax listings may be rejected if not signed in **Section F** and a 10% late listing penalty may apply.
7. **Section G** provides information about Property Tax Relief for Elderly and Disabled Persons G.S. 105-277.1 G.S. 105-309 (f).  
**“PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR PERMANENTLY DISABLED PERSONS.”**  
North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by North Carolina residents who are at least 65 years of age or are totally and permanently disabled, and whose income does not exceed \$29,600. The amount of the appraised value of the residence that may be excluded from taxation is the greater of \$25,000 or 50% of the appraised value of the residence. Income means all money received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. If you received this exclusion in 2017 you do not need to apply again unless you have changed your permanent residence. If you received this exclusion in 2016 and your income in 2017 was above \$29,600 you must notify the assessor. If you received the exclusion in 2017 because you were totally and permanently disabled and you are no longer totally and permanently disabled, you must notify the assessor. If the person receiving the exclusion in 2017 has died, the person required by law to list the property must notify the assessor. Failure to make any of the notices required by this paragraph before June 1 will result in penalties and interest. If you did not receive the exclusion in 2017 but are now eligible, you may obtain a copy of an application from the County Assessor’s Office. It must be completed and returned by June 1, 2018.

## INSTRUCTIONS FOR COMPLETING THE CHANGE IN REAL PROPERTY FORM

8. **Section H** If you did not make any changes to real estate in 2017, just sign, date and return the listing form.

On the back portion of your listing form titled “2018 Changes to Real Property” report all new buildings, improvements, updates, remodels and additions, and give your cost and percent complete as of January 1, 2018. Also report any buildings or improvements that have been removed or demolished prior to January 1, 2018. All improvements should be listed even if considered “maintenance”, not just those shown on the form. North Carolina law requires that property be listed at 100% true value. Obtaining a building permit does not list improvements to real property. For assistance in completing the 2018 Changes to Real Property form please call (704) 878-5368 or email [jacquelyn.patterson@co.iredell.nc.us](mailto:jacquelyn.patterson@co.iredell.nc.us).

### IMPORTANT INFORMATION

**Personal Property (Individual):** Personal Property that is in your possession (owned or leased) as of January 1, 2018 must be listed. Personal Property must be listed every year even if it was listed in prior years. For assistance with completing the personal property information on the enclosed listing form (sections A through F), please call (704) 878-3010.

**Business Personal Property / Farm Equipment (used to produce income):** Business Personal Property / Farm Equipment that is in your possession (owned or leased) as of January 1, 2018, must be listed. If you own a business, or started a business during 2017 you must file a Business Personal Property listing form. If you qualify for the present use program you may need to file a Business Personal Property listing form on the farm equipment used to produce income. Business Personal Property / Farm Equipment must be listed every year even if there are no changes. These forms are mailed separately from the forms included with these instructions. All IRP tagged vehicles must be listed with Business Personal Property. To request a Business Personal Property listing form, please call 704-928-2029.

**Present-Use (Farm Use):** The Present-Use Value Assessment Program (also known as Farm Use) is a state mandated program designed to give relief to specific landowners for property that is being used for the production of agricultural, horticultural or forestry products. To qualify there is ownership, minimum acreage, income, and sound management requirements. Present-Use is a deferment not an exemption. If your property is in Present-Use and it is no longer in agriculture, horticulture or forestry production, **the tax office must be notified.** Taxes on the difference between the use value and the market value will become due for the current year and three prior years, plus interest. If you are uncertain whether your property continues to qualify, or if you have questions, contact the Appraisal Section at (704) 878-3123 or email [laura.hargett@co.iredell.nc.us](mailto:laura.hargett@co.iredell.nc.us).

**Property Tax Exemptions and/or Exclusions:** The following Property Tax Relief is available to Iredell County Citizens:

1. **Property Tax Exclusion for the Elderly or Disabled**
2. **Disabled Veterans Exclusion**
3. **Circuit Breaker Tax Deferment Program**

**Each qualifying owner may receive benefit from only one of the three property tax relief programs.**

#### **What is the Elderly/Disabled Exclusion?**

The first twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value (whichever is greater) of a permanent residence owned and occupied by a qualifying owner is excluded from taxation. For all three programs, a permanent residence is a person’s legal residence and includes the dwelling, the dwelling home site not to exceed one acre, and any related improvements.

#### **Who can qualify for this Exclusion?**

Property owners that are at least 65 years of age or totally and permanently disabled as of January 1 of the tax year, and have income for the preceding year of not more than twenty-nine thousand six hundred dollars (\$29,600) may apply.

**What if more than one person owns the property?**

A permanent residence owned and occupied by husband and wife is entitled to the full benefit of this exclusion even if only one of them meets the age or disability requirements. When a permanent residence is owned and occupied by two or more persons other than husband and wife and one or more of the owners qualify for this exclusion, each qualifying owner is entitled to a portion of the exclusion not to exceed his or her proportionate share of the property. No part of the exclusion available to one co-owner may be claimed by any other co-owner and in no event may the total exclusion exceed twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of the residence.

**What determines if a person is totally and permanently disabled?**

A person is totally and permanently disabled if the person has a physical or mental impairment that substantially precludes him or her from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout his or her life. A doctor’s statement is required.

**What if the owner is unable to occupy their residence due to health reasons?**

A qualifying owner does not lose the benefit of this exclusion because of a temporary absence due to health reasons, or because of an extended absence while confined to a rest home or nursing home, so long as the residence is unoccupied or occupied by the owner's spouse or other dependant.

**What income must be included when determining total income for the previous year?**

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 spouse, the income of both spouses must be included, regardless of whether the property is in both names.

**Examples of Income**

<b>Wages</b>	<b>Interest</b>	<b>Foster Care</b>
<b>Social Security</b>	<b>Dividends</b>	<b>Unemployment payments</b>
<b>Disability</b>	<b>Ira Distributions</b>	<b>Farm &amp; Gambling Income</b>
<b>SSI</b>	<b>401K &amp; 457 Distributions</b>	<b>Railroad Retirement</b>
<b>VA Benefits</b>	<b>Worker’s Compensation</b>	<b>Rental</b>
<b>Pensions</b>	<b>Alimony</b>	<b>Capital Gains</b>
<b>Annuities</b>	<b>A.F.D.C.</b>	

**Circuit Breaker Property Tax Deferment**

Property must be owned and occupied as applicant’s permanent legal residence for five years prior to January 1st of the year application is filed. This program allows taxes billed each year to be limited to a percentage of the qualifying owner’s income. However, taxes in excess of the limitation are deferred and remain a **lien on the property**. Deferred taxes are the difference between the taxes due and taxes that would have been due. Upon disqualification the three most current years of deferred taxes become due and payable with interest. A qualifying owner must either be at least 65 years of age or totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for 2018 tax year is \$29,600, the owner’s taxes will be limited to four percent (4%) of the owner’s income. For an owner whose income exceeds the income eligibility limit (\$29,600) but does not exceed \$44,400, for the 2018 tax year, the owner’s taxes will be limited to (5%) of the owner’s income. All owners must qualify and elect to defer taxes under this program.

**Disabled Veterans Exclusion**

This program excludes the first \$45,000 of the appraised value of the permanent residence owned and occupied by a North Carolina Resident, who is honorably discharged or discharged under honorable conditions OR the un-remarried surviving spouse of an honorably discharged disabled veteran OR veteran killed in the line of duty OR has received benefits under 38 USC § 2101.

**When to Apply**

- Applications should be filed during the regular listing period, January 2, 2018 through January 31, 2018, but may be filed through June 1.
- Applications received after June 1<sup>st</sup> is considered untimely.

**How are applications to be filed?**

An application for any of these exclusions may be obtained from the Office of the County Assessor or on the Iredell County Website at [www.co.iredell.nc.us/409/Elderly-or-Disabled-Homestead-Exclusion](http://www.co.iredell.nc.us/409/Elderly-or-Disabled-Homestead-Exclusion). The application should be filed with the Assessor's Office by mail or in person between January 3 and June 1 of the tax year for which the exclusion is claimed. **Applications must be filed before June 1st or they will be considered untimely.**

**How often must applications be made?**

Elderly or Disabled Exclusion – A one-time application, with periodic audits. If you no longer qualify for the exclusion, you are required by law to report this to the County Assessor's Office during the January listing period.

Circuit Breaker Tax Deferment – Yearly to update income information

Disabled Veteran – One-Time Application

**For more information or an application on the Property Tax Relief programs, visit our website at [www.co.iredell.nc.us/409/Elderly-or-Disabled-Homestead-Exclusion](http://www.co.iredell.nc.us/409/Elderly-or-Disabled-Homestead-Exclusion) or contact the County Assessor's Office at 704-878-3013.**

If you no longer qualify for the Elderly/Disabled Exclusion or would like more information on the Elderly/Disabled Exclusion, Disabled Veterans Exclusion or Circuit Breaker Deferment contact the Iredell County Assessor's Office, PO Box 1027, 135 E. Water Street, Room 100, Statesville NC 28687, (704) 878-3013 or email [tina.bowers@co.iredell.nc.us](mailto:tina.bowers@co.iredell.nc.us) or visit the Iredell County website at [www.co.iredell.nc.us/409/Elderly-or-Disabled-Homestead-Exclusion](http://www.co.iredell.nc.us/409/Elderly-or-Disabled-Homestead-Exclusion).

It is intended that all listings be filed by mail. If assistance is required, you may visit the Iredell County Assessor's Office located at 135 E. Water Street Statesville, NC (former library building). Office hours are Monday through Friday 8:00am – 5:00pm. The office will be closed January 1, 2018 and January 15, 2018.

**Your Personal Property and/or Business Personal Property listing form must be signed and returned every year even if you have no changes to report. To avoid a 10% late listing penalty on your tax bill your listing form must be postmarked by the U.S. Postal Service with a date no later than January 31, 2018.**

**Taxpayers who list property at a value less than its true value, file a false listing or affirmation, remove or conceal property for the purpose of evading taxes, or fail to file a property listing shall be guilty of a class 2 misdemeanor, and may be subject to a fine of up to \$500 or up to sixty days imprisonment.**