



# IREDELL COUNTY

## Individual Personal Property Tax Listing

Personal Property : 704-878-3010    Real Property: 704-878-5368

Iredell County Assessor's Office  
PO Box 1027  
Statesville, NC 28687

**TO AVOID 10% PENALTY, RETURN SIGNED COMPLETED LISTING FORM BY JANUARY 31, 2022.**

**REVIEW ALL INFORMATION AND MAKE CORRECTIONS AS NEEDED.**

**A.** Name & Address

Account Number

Abstract Number

<b>B.</b> Owner Identification - Primary	Owner Identification - Secondary	<b>C.</b> Tax District(s)
Birthday: Employer:  Home Phone: Mobile Phone: Work Phone:	Birthday: Employer:  Home Phone: Mobile Phone: Work Phone:	City: School: Fire: Downtown: Landfill: MRSVL/Davidson Fee:

**D.** **REAL ESTATE:** List all Real Estate improvements made during prior calendar year. Examples: New Structures, Porches, Decks, Garages, Swimming Pools, Storage Buildings, Roofs, HVAC, Mechanical Upgrades, and Remodels. List any structures removed from property. Attach additional pages as needed.

PARCEL ID #	PROPERTY ADDRESS:	APPRaiser #:	
DESCRIPTION OF IMPROVEMENT	SIZE	COST THROUGH JAN 1	EXPECTED FINAL COST

**E.** **PERSONAL PROPERTY:** Strike through any items no longer owned as of January 1 or taxed outside of Iredell County. Please write the physical address beside each item listed below.

**F.** **PERSONAL PROPERTY:** List all Boats, Boat Motors, Jet Skis, Aircraft, Untagged Vehicles, Mobile Homes, and Multi-Year Permanent Tagged Trailers, Utility and Livestock Trailers owned as of January 1.

Type	Model Year	Make	Model	Length/Width/HP	Description: VIN/HULL#/FAA#	Year Acquired	Cost	Physical Location

**G.** **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, is true and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone # \_\_\_\_\_

**SEE INSTRUCTIONS ON REVERSE SIDE**

North Carolina General Statutes require all property owners in North Carolina to list their personal property and all changes or additions made to real property for the purpose of taxation in January of each year. If listed after January 31, a 10% late listing penalty on personal property will be applied.

**Personal Property (Individual): 704-878-3010**

Personal Property that is in your possession (owned or leased) as of January 1, 2022 must be listed. **Personal Property must be listed every year even if it was listed in prior years.** Owners may appeal the value, situs or taxability of personal property within thirty (30) days of the date on the tax bill. Tax bills are mailed annually during the month of August.

**Business Personal Property / Farm Equipment (used to produce income): 704-928-2029**

Business Personal Property / Farm Equipment that is in your possession (owned or leased) as of January 1, 2022, must be listed. If you own a business, or started a business during 2021, you must file a Business Personal Property listing form. If you qualify for Present-Use Value Assessment, 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, call 704-928-2029.

**Real Property (Real Estate): 704-878-5368**

Annually, during the listing period, persons whose duty it is to list real property must list any changes or additions made to property.

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For question concerning Property Tax Relief Programs available per NCGS 105.277.1 call 704-878-5368 or visit our website for applications at: <https://www.co.iredell.nc.us/614/Printable-Forms-Applications>

**Property Tax Relief for Elderly or Disabled Persons**

**General Statute 105-277.1 Property Tax Homestead Exclusion for Elderly or 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 totally and permanently disabled, and whose income does not exceed thirty-one thousand, nine hundred dollars (\$31,900). "Income" includes all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. Applications must be filed with the Assessor's Office by June 1.

**General Statute 105-277.1C**

**Disabled Veteran Property Tax Homestead Exclusion**

North Carolina excludes the first forty-five thousand dollars (\$45,000) of the assessed value of the residence owned and occupied by a disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was either honorable or under honorable conditions and who has either (a) a total and permanent disability that is service-connected or (b) received benefits for specially adapted housing under 38 U.S.C. 2101. This benefit is also for the surviving spouse who has not remarried. There is no age or income limitation for this program. If you received either of the above exclusions last year, you do not need to apply again. If you did not receive an exclusion last year, but are now eligible, an application must be filed with the Assessor's Office by June 1.

**General Statute 105-277.1B**

**Property Tax Homestead Circuit Breaker Deferment**

North Carolina tax deferment of taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be 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 the 2022 tax year is \$31,900, 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 (\$31,900) but does not exceed 150% of the income eligibility limit, which for the 2022 tax year is \$47,850, the owner's taxes will be limited to five percent (5%) of the owner's income. You must apply for the Circuit Breaker Deferment every year that you wish to defer taxes. An application may be obtained online and filed with the Assessor's Office by June 1.

**Present-Use Value Assessment (PUV): 704-878-2123**

Present-Use Value Assessment Program (also known as Farm Use) is a statewide program designed to give relief to specific landowners for their property that is being used for the production of agricultural, horticultural or forestry products. If your property is assessed at Present-Use Value and is no longer in agriculture, horticulture or forestry production, **you must notify the Assessor's Office.**

**Notice: Current recipients are required to notify the tax office if their permanent residence has changed, or if their income now exceeds the income eligibility limits, or if they are no longer totally and permanently disabled. If the person receiving the exclusion or deferment is deceased, the person required by law to list the property must notify the tax office. Failure to submit any of these notices may result in penalties and interest. Property enrolled in Present-Use Value are required to continually meet the requirements or notify any changes to the Assessor's Office.**