

County of Carteret

North Carolina

Listing For All Non-Business Personal Property
SEE INSTRUCTIONS ON BACK

PLEASE REVIEW DISTRICT

PENALTY ADDED
TO ALL MAILED
ABSTRACTS
POSTMARKED AFTER
JANUARY 31

Information

Name & Mailing Address



Late List

2020

ID No.:

Rescue:

District:


Fire:

Water:

Sand/Beach:

Key: (NOF = Non-oceanfront, OF = Oceanfront)

Parcel No.

Phone No. 

Email Address 

→ LOCATION OF BOAT OR MOBILE HOME - IF DIFFERENT FROM ABOVE ADDRESS: _____

Personal Property

In accordance with North Carolina law, all taxpayers are required to list the following personal property each year:

Mobile Homes, Boats, Boat Motors, All Types of Watercraft, Unlicensed Vehicles (includes automobiles, trucks, trailers, and motorcycles that are not currently licensed). **Contact - NC Wildlife if no longer own boat: 1-800-628-3773 OR email: vessels@ncwildlife.org**

Note: Vehicles that are currently licensed should NOT be listed. These will be automatically billed after the license plate is purchased or renewed.

* SOLD ITEMS ATTACH BILL OF SALE *

* NO CHANGES - SIGN - DATE - MAIL BACK TO US *

Type	Year	Make	H/P	Length	Boat Hull ID #	Width	Purchase Price	Year Acquired	Own Y - N	Date Sold

Additions-

Type = Boat (All Watercraft) = BT Boat Motor = BM Mobile Home = MH Unlicensed Auto = A
Unlicensed Motorcycle = MC Unlicensed Trailer = TL Unlicensed Truck = TK

BUSINESSES - Must see Business Listing Form for personal property. See Information.

Affirmation

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 are 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 this county and that his affirmation is based on all the information of which he has any knowledge).

Signature: _____ Date: _____

Sign and Return by January 31 even if you do not have any changes.

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 the every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days and fined up to \$1,000).

3262-PPL 10/23/19 326, 286, K

INSTRUCTIONS AND GENERAL INFORMATION

Contact Information

- **When To List:** By January 31st, excluding Saturdays, Sundays, and Holidays
- **Where to List:** Tax Assessor's Office, 302 Courthouse Square, Beaufort, NC 28516-6709.
- **Phone Number:** (252) 728-8485 **Fax Number:** (252) 732-2064 **Email:** TaxInformation@carteretcountync.gov

Personal Property

- **Review the following:** Name & Address, District, Fire, Rescue, Water and Sand/Beach if applicable.
- Review the personal property that appears in the table. If you still own the personal property listed, put a "Y" under the "Own" column. If you have sold the personal property listed, put an "N" under the "Own" column and put in the date sold.
- If you have acquired personal property after January 1, 2019, please list that property in the table that says "Additions."
- Make sure to list all boats, boat motors, mobile homes, aircraft, unlicensed vehicle, and permanent multiyear trailers owned on January 1, 2020.
- **LICENSED VEHICLES** - Do not list vehicles currently licensed by the NC Department of Motor Vehicles. The tax on these vehicles will be included on the NC Department of Motor Vehicle Registration Renewal notice or calculated at the time a new registration is established.
- **IRP/Appportioned Plated Vehicles** - If your business owns IRP or apportioned plate vehicles (that are not centrally assessed by the North Carolina Department of Revenue), these vehicles are required to be listed for property tax purposes. Complete and return the enclosed listing form and attach a list of IRP vehicles owned. Be sure to include the vehicle's make, model, year, VIN, and license plate.
- **Unlicensed Vehicles** - Vehicles not licensed with the NC Department of Motor Vehicles must be listed. Vehicles include automobiles, trucks, and trailers of 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, 2020.
- **Permanent Multi-Year Trailers** - Trailers licensed for multiple years with the NC Department of Motor Vehicles must be listed.
- **Boats** - Boat ownership is determined by information received from the NC Wildlife Commission.
- **Farmers, Carpenters, and Mechanics** - Persons owning tools and equipment used in a trade or business should list on a Business listing form Business listing forms are available on our web site Please visit www.carteretcountytax.com .
- **Rented Furnishings** - Furnishings owned and rented by a landlord except student housing should be listed on a Business listing form Business listing forms are available on our web site Please visit www.carteretcountytax.com .

Information

- **Businesses:** Assets owned by businesses or farms are considered to be business personal property and should be listed on a Business Form. Examples of these are: Machinery, Equipment, Computers, Furniture, Fixtures, Tractors, Harvesters, Combines, Implements, Tools, Airplanes etc. Business Listing Forms can be found on our website: carteretcountytax.com under **Tax Forms**.
- **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 are totally and permanently disabled, and whose income does not exceed (\$31,000). The amount of the appraised value of the residence that may be excluded from taxation is the greater of twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of the residence. Income means all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. If you received this exclusion last year, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion last year but the property no longer qualifies for any reason, please notify the assessor. Failure to notify the assessor that the property no longer qualifies for the exclusion may cause the property to be subject to discovery with penalties and interest pursuant to G.S. 105-312. If you did not receive the exclusion last year, but are now eligible, you may obtain an application from the county tax department or at our website at carteretcountytax.com. It must be filed with the county assessor by **June 1**.
- **Property Tax Homestead Circuit Breaker Deferment:** North Carolina 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 (\$46,500). If the owner's income is (\$31,000) 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 (\$31,000) but less than or equal to (\$46,500), 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 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 county tax department or our website at carteretcountytax.com and it must be filed with the county assessor by **June 1**. *Note: An owner who qualifies for both the property tax homestead exclusion and the property tax homestead circuit breaker may elect to take only one of these forms of property tax relief.*

Affirmation

- The listing form must be signed by the owner(s) or legal guardian and returned to our office by January 31st to avoid a late listing penalty.