



**CHEROKEE COUNTY TAX OFFICE**  
 75 PEACHTREE STREET, SUITE 227  
 MURPHY, NC 28906-2947

**TO AVOID A LATE LISTING  
 PENALTY, PLEASE  
 COMPLETE AND RETURN NO  
 LATER THAN JAN. 31ST, 2024.**

PROPERTY TAX LISTING FORM AS OF JANUARY 1, 2024

**SEE IMPORTANT INSTRUCTIONS ON BACK**

**A** NAME AND ADDRESS (PLEASE MAKE CORRECTIONS)

**B** ACCOUNT NO.

ABSTRACT NO.

**C** IMPROVEMENTS SINCE LAST JAN:

TYPE OF CONSTRUCTION \_\_\_\_\_

COST \_\_\_\_\_ % COMPLETE ON JAN. 1 \_\_\_\_\_

If you no longer own any of the personal property item(s) listed below, please indicate which item(s) and provide the following: new owner, date sold, location, and contact information of new owner.

**D** BOATS, BOAT MOTORS, AND JET SKIS

YEAR	MAKE	MODEL	LENGTH/HORSEPOWER	TAX OFFICE USE

**E** LIST ALL UNTAGGED, 3 MONTHS FARM TAGS, IRP, AND PERMANENTLY TAGGED AUTO, BOAT, OR UTILITY TRAILERS, CAMPERS, MOTORHOMES, AND MOTORCYCLES. PLEASE SEE INSTRUCTIONS.

YEAR	MAKE	MODEL	VIN NUMBER	TAX OFFICE USE

**F** MOBILE HOMES AND AIRCRAFT

YEAR	WIDTH	LENGTH	MAKE/MODEL	ON WHOSE LAND LOCATED	N-NUMBER (AIRCRAFT)	TAX OFFICE USE

**G** IF YOU OWN MACHINERY OR EQUIPMENT USED IN THE PRODUCTION OF INCOME, YOU WILL NEED TO LIST THIS AS BUSINESS PERSONAL PROPERTY.

**H** AFFIRMATION OF PROPERTY OWNER-GS-105-310-311. 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 THIS COUNTY AND THAT HIS AFFIRMATION IS BASED UPON ALL THE INFORMATION OF WHICH HE HAS ANY KNOWLEDGE.

\_\_\_\_\_  
SIGNATURE OF OWNER OR AGENT

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PHONE

**REFER TO BACK OF FORM FOR AGE AND DISABILITY EXEMPTION INFORMATION.**

ACCOUNT NO.

ABSTRACT NO.

NAME:

## INSTRUCTIONS FOR COMPLETING TAX ABSTRACT

**TO AVOID A 10% LATE LISTING PENALTY, PLEASE FILL OUT THIS FORM AND RETURN TO THE TAX DEPARTMENT BEFORE JAN. 31 OR BRING IT TO THE TAX LISTING OFFICE FOR HELP.**

**A** - NAME & ADDRESS (CORRECT ON THIS FORM BESIDE THE ADDRESS SHOWN)

**B** - ACCOUNT NUMBER AND ABSTRACT NUMBER

**C** - LIST ANY IMPROVEMENTS TO YOUR PROPERTY SINCE JAN. 1 OF LAST YEAR.

**D** - LIST ALL BOATS, BOAT MOTORS, HORSE POWER AND JET SKIS

**E** - YOU MUST NOW LIST VEHICLES WITH A PERMANENT TAG, OR IRP, UNTAGGED, AND 3 MONTH FARM TAGS ON AUTOMOBILES, TRUCKS, UTILITY OR BOAT TRAILERS, CAMPERS AND MOTORCYCLES. IT IS IMPORTANT IF YOU WOULD GIVE THE COST AT PURCHASE AND GIVE TYPE SUCH AS UTILITY, ANIMAL, CAMPING, ETC., SIZE AND PLATE NUMBER. YOU ARE NO LONGER REQUIRED TO LIST FOR PROPERTY TAXES VEHICLES WHICH ARE CURRENTLY LICENSED WITH THE NORTH CAROLINA DEPT. OR MOTOR VEHICLES.

**F** - LIST ALL MOBILE HOMES NOT LISTED OR VALUED AS REAL ESTATE. IF YOU DO NOT OWN THE LAND WHERE PARKED GIVE NAME OF OWNER OF THE LAND. FOR AIRCRAFTS OWNED PROVIDING THE FOLLOWING: MAKE, MODEL, YEAR AND N-NUMBER.

**G** - IF YOU OWN MACHINERY OR EQUIPMENT USED IN THE PRODUCTION OF INCOME, YOU WILL NEED TO LIST THIS AS BUSINESS PERSONAL PROPERTY.

**H** - PROPERTY OWNERS OR THEIR DULY ACCREDITED AGENTS SIGNATURE & DATE. **THIS FORM WILL BE REJECTED IF NOT SIGNED.**

### **GENERAL INFORMATION**

NORTH CAROLINA STATE LAW REQUIRES THAT VALUES BE LISTED AT 100% OF TRUE VALUE. THE TAX RATE WILL BE ADJUSTED ACCORDINGLY. THE REAL ESTATE VALUES ARE BASED FROM THE SCHEDULES SET UP DURING THE LAST REVALUATION. ALL PERSONAL PROPERTY MUST BE LISTED EACH YEAR IN JANUARY EVEN IF NO CHANGES HAVE BEEN MADE ON THE PROPERTY.

### **INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED AND CIRCUIT BREAKER DEFERMENT (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 ON OR BEFORE JANUARY 1 OF THE CURRENT YEAR OR ARE TOTALLY AND PERMANENTLY DISABLED, AND WHOSE HOUSEHOLD INCOME DOES NOT EXCEED \$33,700. INCOME MEANS ALL MONEYS RECEIVED FROM EVERY SOURCE OTHER THAN GIFTS OR INHERITANCES RECEIVED FROM A SPOUSE, LINEAL ANCESTOR, OR LINEAL DESCENDANT.

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.

VETERANS WITH A 100% SERVICE RELATED DISABILITY OR THEIR SURVIVING, UN-MARRIED SPOUSE WITH A HOME OR MOBILE HOME THAT IS HIS/HER PERMANENT RESIDENCE ARE ENTITLED TO AS MUCH AS A \$45,000 EXEMPTION ON THE APPRAISED VALUE OF A PERMANENT RESIDENCE OWNED AND OCCUPIED BY A QUALIFYING OWNER. A NCDVA-9 FORM MUST BE SUBMITTED ALONG WITH THE APPLICATION. NO PROOF OF INCOME IS REQUIRED.

IF YOU RECEIVED THIS EXCLUSION LAST YEAR, YOU DO NOT NEED TO APPLY AGAIN. IT IS THE RESPONSIBILITY OF THE TAXPAYER TO INFORM THE ASSESSOR OF ANY CHANGE IN OWNERSHIP DUE TO DEATH, SEPARATION OR DIVORCE. IF THE PROPERTY NO LONGER QUALIFIES FOR ANY REASON, PLEASE NOTIFY THE ASSESSOR. FAILURE TO NOTIFY THE ASSESSOR 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. IT MUST BE FILED WITH THE COUNTY ASSESSOR BY **JUNE 1** OF THE CURRENT TAX YEAR.

### **GENERAL STATUTE 105-277.1B PROPERTY TAX HOMESTEAD CIRCUIT BREAKER DEFERMENT:**

NORTH CAROLINA DEFERS A PORTION OF THE PROPERTY TAXES ON THE APPRAISED VALUE OF THE 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 \$55,050. IF THE OWNER'S INCOME IS \$36,700 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 \$36,700 BUT LESS THAN OR EQUAL TO \$55,050, 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 AND IT MUST BE FILED WITH THE COUNTY ASSESSOR BY **JUNE 1**.

NOTE: AN OWNER WHO QUALIFIES FOR BOTH PROPERTY TAX HOMESTEAD EXCLUSION AND PROPERTY TAX HOMESTEAD CIRCUIT BREAKER MAY ELECT TO TAKE ONLY ONE OF THESE FORMS OF PROPERTY TAX RELIEF.

**CHEROKEE COUNTY TAX OFFICE, 75 PEACHTREE STREET, SUITE 227, MURPHY, NC 28906-2947, 828-837-6626**