

TAX DEPARTMENT USE ONLY

DATE RECEIVED \_\_\_\_\_

LATE LIST \_\_\_\_\_

**STATE OF NORTH CAROLINA  
COUNTY OF LINCOLN  
PERSONAL PROPERTY LISTING**

**2026**

TAX ACCOUNT NO.

FIRE DISTRICT #

LISTING NO.

ONLINE LISTING: [HTTPS://COXCO.CIVISYS.COM:8024/PRESTO/PRESTO?LNKNBR=15#](https://COXCO.CIVISYS.COM:8024/PRESTO/PRESTO?LNKNBR=15#)**1 NAME / ADDRESS****2 REAL ESTATE IMPROVEMENT:**

Please describe improvements made to real property since Jan 1, 2025:

Percent complete as of Jan 1, 2026 \_\_\_\_\_ % Cost \$ \_\_\_\_\_

Property Location Road Name: \_\_\_\_\_

New Construction Information - Please Check appropriate boxes

New House  Garage  Storage  Remodel  Other \_\_\_\_\_Finished Basement -  $\frac{1}{4}$    $\frac{1}{2}$    $\frac{3}{4}$   Full Central Heating  Central Air Conditioning  Swimming Pool 

Have any Structures been destroyed since January 1st of last year?

Yes \_\_\_\_\_ No \_\_\_\_\_

**IMPORTANT-Please make sure we have your correct Mailing address.****3 LISTED PROPERTY: LISTED BELOW IS PERSONAL PROPERTY IN YOUR NAME FOR WHICH YOU WILL BE TAXED IN 2026.**

PROPERTY TYPES: BOAT/MTR: ALL WATERCRAFT MFG HOME: MANUFACTURED HOMES AIRCRAFT: ALL AIRCRAFT  
PERS VEH: ALL UNREGISTERED (NOT TAGGED) VEHICLES, TRAILERS, CAMPERS, MOTORCYCLES, ALL 'IRP', PERM AND MULTI-YEAR TAGGED VEHICLES INCLUDING TRAILERS.

Mark through any items not owned January 1st and indicate if sold, traded or given away, etc. Provide new owners name, address and copy of bill of sale.

PROPERTY TYPE	DESCRIPTION OF PERSONAL PROPERTY	VIN/REGISTRATION NO.

**TO AVOID 10% LATE LISTING PENALTY PLEASE COMPLETE AND RETURN NO LATER THAN JANUARY 31, 2026**

**4 LIST BELOW ALL NEWLY ACQUIRED PERSONAL PROPERTY** - Please list, with complete descriptions, any properties in your possession in Lincoln County as of January 1st, which are not listed above. Property types include: Aircrafts, Boats and Motors, Jet Skis, Manufactured Homes, Unregistered (not tagged) Vehicles, Campers, Motorcycles, Trailers.

All 'IRP' Plated Vehicles, Permanent and Multi-Year Tagged Trailers.

DO NOT LIST LICENSED (TAGGED) MOTOR VEHICLES

PROPERTY TYPE	YEAR	MAKE	MODEL	SIZE(LENGTH/ WIDTH)	PURCHASE YEAR	PURCHASE COST	VIN#, TAIL#	REGISTRATION#

**5 PERSONAL DATA** - THE DISCLOSURE OF THE SOCIAL SECURITY NUMBER IS VOLUNTARY, THIS NUMBER IS NEEDED TO ESTABLISH THE IDENTIFICATION OF INDIVIDUALS. THE AUTHORITY TO REQUIRE THIS NUMBER FOR THE ADMINISTRATION OF A TAX IS GIVEN BY United States Code Title 42, Section 405 (c)(2)(1) and N.C.G.S. 105-309

NAME _____	BIRTH DATE _____	SOC SEC.# _____
HOME PHONE _____	CELL PHONE _____	EMPLOYER _____

**6 AFFIRMATION:** UNDER PENALTIES PERSCRIBED BY LAW (N.C.G.S. 105-310) I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING IS TRUE AND COMPLETE.

Signature X \_\_\_\_\_ Owner  Agent  Date \_\_\_\_\_

Mail Completed Form to: **Lincoln County Tax Department 100 E Main St. Lincolnton NC 28092. (704) 736-8551** email to: [personalproperty@lincolncountync.gov](mailto:personalproperty@lincolncountync.gov)

**IMPORTANT—>**

PLEASE SEE OTHER SIDE OF FORM FOR IMPORTANT INFO

IT IS THE RESPONSIBILITY OF THE PROPERTY OWNERS TO LIST ALL PERSONAL PROPERTY OWNED JANUARY 1<sup>ST</sup> OF EACH YEAR.  
FAILURE TO COMPLETE AND RETURN THIS FORM BY JANUARY 31<sup>ST</sup> WILL RESULT IN A TAX BILL FOR THIS PROPERTY WITH A 10% LATE LIST PENALTY.

**7 REAL ESTATE IMPROVEMENTS:** Effective January 1, 1994 real estate property owners are no longer required to list their real estate property on an annual basis as they had in past years. Real estate owners are required to list taxable additions of improvements to real property. Such improvements as (but not limited to) building a deck, finishing a basement, adding a porch, building a carport, garage, barn, fishing/boating pier or dock, or storage building are a few examples of additions to property. Failure to report improvements may result in additional taxes and penalties.

**8 MANUFACTURED HOME OWNERS:** A change in the North Carolina General Statutes, 105-273 (13) effective 2003, requires that all manufactured homes (single-wides, doublewides and triplewides) be classified and listed for tax purposes as personal property unless all of the following requirements are met: wheels, tongue and axle removed, set up on a permanent foundation as required by the Lincoln County Building and Inspection Department and the home and land must be owned by the same owner. If the manufactured home meets all these requirements, it is considered to be real property and will not be required to be listed each year.

**9 NOTE:** IF YOU OWN ANY FARM EQUIPMENT (TO PRODUCE INCOME) YOU MUST LIST IT ON A BUSINESS LISTING FORM FROM THE TAX DEPARTMENT.

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INDIVIDUALS AND SUBCHAPTER "S" CORPORATIONS ENGAGED IN FARMING MAY BE ENTITLED TO A 100% INCOME TAX CREDIT UP TO \$1,000 FOR PROPERTY TAXES PAID ON THEIR FARM MACHINERY AND EQUIPMENT.

**10 PRESENT-USE VALUE: PROPERTY ELIGIBILITY** DURING THE REGULAR LISTING PERIOD YOUR REAL PROPERTY MAY QUALIFY FOR USE VALUE DEFERMENT UNDER FORESTLAND, AGRICULTURE OR HORTICULTURE CLASSIFICATION. YOU MUST MEET MINIMUM ACREAGE, USAGE, AND INCOME REQUIREMENTS TO QUALIFY, PLEASE CALL 704-736-8670 FOR DETAILS.

## **11 •Property Tax Homestead Exclusion for Elderly or Disabled Persons (General Statute 105-277.1)**

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 **\$38,800**. 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. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.

### **•Property Tax Homestead Circuit Breaker Deferment (General Statute 105-277.1B)**

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 **\$58,200**. If the owner's income is **\$38,800** 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 **\$38,800** but less than or equal to **\$58,200**, 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 a disqualifying event. You must apply for the Property Tax Homestead Circuit Breaker Deferment each and every year that you wish to defer taxes.

### **• Disabled Veteran Exclusion (General Statute 105-277.1C)**

This program excludes the first forty-five thousand dollars (\$45,000) of the appraised value of a permanent residence owned and occupied by a North Carolina Resident, who is a 100% disabled veteran discharged honorably or under honorable conditions, or a surviving spouse, who has not remarried, of a 100% disabled veteran discharged honorably or under honorable conditions. The disability determination must be 100% permanent and total and service connected. The surviving spouse, who has not remarried may also qualify if the veteran died after discharge due to a service-connected condition that did not rise to the level of total and permanent disability or if the service member died in the line of duty and the death was not a result of the service member's willful misconduct.

**THOSE WHO BELIEVE THEY MAY QUALIFY MUST FILL OUT AN APPLICATION TO THE LINCOLN COUNTY TAX OFFICE NO LATER THAN JUNE 1, 2026.**

Applications are available at the Lincoln County Tax Dept. 100 East Main St. Lincolnton, NC (704) 736-8550 or online at [www.lincolncountync.gov](http://www.lincolncountync.gov)

### **REMINDER PRIOR TO JANUARY 31:**

- Online Listing: <https://coxc0.civisys.com:8024/presto/presto?LNKNBR=15#>
- Mail this completed form to Lincoln County Tax Department 100 East Main Street Lincolnton, NC 28092 (or)
- Hand deliver it to the Tax Department located at 100 East Main St., Lincolnton, NC 28092.
- Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. If no date is shown on the postmark or if the postmark is not affixed by U.S. Postal Service (for instance your own postage meter), the listings shall be deemed to be filed when received in the Office of the Tax Department.
- By email at [personalproperty@lincolncountync.gov](mailto:personalproperty@lincolncountync.gov) or fax to 704-748-2220
- If you have any questions, please call (704) 736-8551 or (704) 736-8554

**ADDITIONAL FORMS AND INFORMATION AVAILABLE ON OUR WEBSITE AT [www.lincolncountync.gov](http://www.lincolncountync.gov)**