

## INSTRUCTIONS FOR LINCOLN COUNTY PROPERTY TAX LISTING FORM

Please complete this form and mail or return it to the Tax Department before January 31st to avoid a mandatory 10% late listing penalty.

If you are unsure about how to complete the form, please call the Tax Department (704) 736-8551 or bring the listing form to the Lincoln County Tax Department located at **100 East Main St., Lincolnton** for assistance between 8:00am and 5:00pm Monday through Friday.

Effective January 1, 1994 real estate property owners are no longer required to list their real estate property on an annual basis. Late listing penalties will not be charged on real estate, unless taxable improvements are made to the property and are not reported by the owner by January following the new improvements to real estate.

### TYPES OF PROPERTY THAT MUST STILL BE LISTED

A permanent listing system does not affect the requirements to list personal property. If you own items/property such as: manufactured homes classified as "personal property", farm equipment, boats, motors, aircraft, business machinery and equipment, or property rented to others as a part of a business, you must list this property EACH JANUARY with the Tax Department. Vehicles with multi-year, permanent, 'IRP' registrations, or those not currently licensed (including, but not limited to Campers, Trailers, Motorcycles, and Motor Vehicles), must also be listed with the Tax Department EACH JANUARY. Listing Abstracts are mailed annually only to those who have personal property.

DO NOT LIST LICENSED (TAGGED) MOTOR VEHICLES UNLESS THEY HAVE A MULTI-YEAR, PERMANENT, OR IRP REGISTRATION.

1 Verify your name and address, making corrections if needed.

2 IT IS STILL THE DUTY OF REAL PROPERTY OWNERS UNDER PERMANENT REAL ESTATE LISTING TO REPORT ANY IMPROVEMENTS MADE TO REAL PROPERTY.

Any property owner who adds a new structure or who builds an addition must report that change to the Tax Department. 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. Routine repairs and maintenance to real estate need not be reported.

Examples of routine repairs and/or maintenance are such things as **(but not limited to)** painting, replacing carpet, repairing roofs, replacement of fixtures, and other similar repairs. Routine repairs and maintenance do not include major remodeling projects wherein the structure of the building is significantly altered or updated.

NOTE: The total cost should include a fair estimate of your personal labor contributed.

YOU MUST REPORT IF ANY STRUCTURES HAVE BEEN DESTROYED.

3 Verify that all pre-listed personal property manufactured homes, aircraft, boats and motors, untagged, permanent, multi-year, or 'IRP' tagged vehicles, trailers, and motorcycles are correct. This is personal property that was listed in your name. January 1 of last year or has been reported to us by the N.C. Wildlife Commission or Department of Motor Vehicles as being in your name as of **January 1, 2026**. Please mark through any items not owned **January 1, 2026** and indicate if sold or given away, etc. Provide new owners name, address, and copy of bill of sale.

4 Please list any new personal property which you have acquired within the past year that is not listed in section 3 above and you are the current **January 1** owner. List with complete descriptions property types including: **Aircrafts, Boats and Motors, Jet Skis, Manufactured Homes, Unregistered (not tagged) Vehicles, Permanent, Multi-Year, or IRP tagged vehicles, Trailers, Campers, and Motorcycles.**

5 **THIS IS VERY IMPORTANT.** List your Name, Birth Date, Soc Sec. #, Home Phone, Cell Phone, and Employer's Name.

6 Read the affirmation, sign and date this form as owner or agent. **ALL UNSIGNED FORMS WILL BE RETURNED FOR SIGNATURE.**

7 Real Estate Improvements :

8 Manufactured Home Owners :

9 FARM: If you own any Farm Equipment used to produce income. Request a business listing form from the Tax Department.

10 N.C.G.S. #105-277.3 Land Parcels presently used for agricultural, horticultural, or forestland may be considered for qualification in the Present-Use Value Program if the application is made during the regular listing period of January this year or within thirty (30) days of the date on the notice of change of valuation. Land owners already receiving this deferment must notify the Assessor of any changes of (1) Use, (2) Acreage, (3) Ownership, etc. to the real estate within the regular listing period to avoid penalties.

11 Call the Lincoln County Tax Dept. at 704-736-8550 if you have questions concerning property tax relief for the Elderly and/or Permanently Disabled persons with limited incomes, Circuit Breaker Deferment for the Elderly and Permanently Disabled persons, or the Disabled Veterans Exclusion. You can also come by the Lincoln County Tax Department at **100 East Main Street, Lincolnton** to apply in person or pick up an application. All applications are also available on our website at: [www.lincolncountync.gov](http://www.lincolncountync.gov).

### GENERAL INFORMATION

1. North Carolina State law requires that assessed values be listed 100% of true market values.
2. All personal property - except registered (tagged) vehicles must be listed each year in January.
3. Listing forms submitted by mail will be considered 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 the U.S. Postal Service, the listing will be considered filed when received by the Tax Department.
4. Audits of selected individual and business property tax accounts will be conducted using verifying documents such as State of North Carolina income tax returns, State of North Carolina registration lists for motor vehicles, manufactured homes, and boats, and Federal Aviation Agency registration lists for airplanes.
5. Taxpayers who list property at a value less than its true market value, who file false listing or affirmation, who remove or conceal property for the purpose of evading taxes, or who fail to file proper listing will be subject to a Class 2 Misdemeanor.

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