



**(F) RESIDENTIAL RENTAL PROPERTY:** IF YOU PROVIDE PERSONAL PROPERTY ITEMS SUCH AS A WASHER/DRYER, MICROWAVE, WINDOW AIR CONDITIONER, FURNITURE, ETC., YOU **MUST LIST** THE ITEMS ON **A BUSINESS LISTING FORM** AVAILABLE FROM THE TAX OFFICE OR AT [www.gastongov.com](http://www.gastongov.com).

**(G) FARM EQUIPMENT:** IF YOU OWN ANY FARM EQUIPMENT USED TO PRODUCE INCOME, YOU **MUST LIST** IT ON **A BUSINESS LISTING FORM** AVAILABLE FROM THE TAX OFFICE OR AT [www.gastongov.com](http://www.gastongov.com).

**(H) PRESENT USE VALUE:** REAL PROPERTY USED FOR COMMERCIAL PRODUCTION OF INCOME AS AGRICULTURAL, HORTICULTURAL OR FORESTLAND MAY QUALIFY FOR CLASSIFICATION PROVIDED THE PROPERTY MEETS MINIMUM ACREAGE, INCOME AND USAGE REQUIREMENTS. CALL (704) 866-3158 - OPTION 2 FOR DETAILS.

### **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 are totally and permanently disabled, and whose income does not exceed \$33,800. 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 and up to one (1) acre of land. 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 Gaston County Tax Office. Applications are also available on line at [www.gastongov.com](http://www.gastongov.com). It must be filed with the county assessor by **June 1**.

### **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 a permanent residence and up to one (1) acre of land owned and occupied by a North Carolina resident who has owned the residence for five consecutive years 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 \$50,700. If the owner's income is \$33,800 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 \$33,800 but less than or equal to \$50,700, 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 Gaston County Tax Office or online at [www.gastongov.com](http://www.gastongov.com) and 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.

### **General Statute 105-277.1C Disabled Veterans Exclusion**

This program excludes the first forty-five thousand dollars (\$45,000) of the appraised value of a permanent residence and up to one (1) acre of land owned and occupied by a North Carolina Resident, who is an Honorably Discharged Disabled Veteran. This benefit is also available to a surviving spouse (who has not remarried) of either (1) an honorably discharged disabled veteran, (2) an honorably discharged veteran who died as a result of a service-connected condition, or (3) a service-member who died from a service-connected condition in the line of duty and not as a result of willful misconduct. The disability must be a permanent total disability that is service-connected or the veteran must receive benefits for specially adapted housing under 38 U.S.C. 2101.

A Disabled Veteran who has a permanent total disability that is service-connected must provide a Veteran's Disability Certification (Form NCDVA-9) from the VA or an Honorable Discharge Certificate along with a letter from the Department of Veterans Affairs stating that they have a total and permanent service connected disability.

A Disabled Veteran who has received benefits for specially adapted housing under 38 U.S.C. 2101 must show proof from the VA of the benefits received under the program (Form NCDVA-9).

An unmarried surviving spouse of an Honorably Discharged Disabled Veteran must provide proof that the deceased spouse met all the requirements at the time of death (Form NCDVA-9).

Applications are available in our office or online at [www.gastongov.com](http://www.gastongov.com) and must be filed with the county assessor by **June 1**

### **REMINDER: DUE BY JANUARY 31**

- Mail this completed form to the Gaston County Tax Office, PO Box 1578, Gastonia, NC 28053 or hand deliver to the Gaston County Tax Office located at 128 W. Main Avenue, Room 214, Gastonia, NC.
- Listing forms 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 the U.S. Postal Service (for instance your own postage meter), the listing shall be deemed to be filed when received in the Tax Office.
- If you have any questions, please call (704) 866-3158 - Option 3.

# 2023 INSTRUCTIONS FOR FILING GASTON COUNTY INDIVIDUAL PROPERTY TAX LISTINGS

Please complete this form and return it to the TAX OFFICE by **January 31, 2023** to avoid a mandatory 10% late listing penalty

If you need assistance with this form, please contact the Tax Department at (704) 866-3158 – Option 3 or visit our office located at 128 W. Main Avenue, Room 214, Gastonia, NC between the hours of 8:30 AM and 5:00 PM, Monday – Friday.

Effective January 1, 1987 Gaston County adopted a permanent real estate listing system. Real estate property owners are no longer required to list their land & buildings on an annual basis, but any improvements made to the property must be listed in January, along with all types of personal property. Failure to report such property will result in a late listing penalty equal to 10% of the amount of the tax as reflected on the tax bill.

## TYPES OF PROPERTY THAT MUST BE LISTED

A permanent listing system does not affect the listing of personal property. All motor vehicles with a regular current annual North Carolina tag and registration are not to be listed, but any unregistered, IRP plated or multiyear/permanently tagged vehicles and trailers, along with watercraft and motors, personal property manufactured housing, aircraft, business equipment and farm equipment must be listed annually. Listing forms will be mailed to taxpayers who reported these types of assets the previous year.

**IT IS STILL THE DUTY OF REAL PROPERTY OWNERS TO REPORT ANY IMPROVEMENTS MADE TO REAL PROPERTY.** Such improvements may be: building a deck, finishing a basement, adding a porch, carport, garage, barn, pier or dock, or storage building, to name a few. Failure to report these improvements may result in penalties. Routine repairs and maintenance such as painting, replacing carpet, roof repairs, replacement of fixtures, and other similar improvements need not be reported.

PLEASE REPORT ANY STRUCTURES WHICH HAVE BEEN REMOVED OR DESTROYED SINCE LAST JANUARY 1<sup>ST</sup>.

- A. Verify your name and mailing address, making corrections as needed.
- B. Complete the Personal Data section.
- C. Note any real estate changes made since January 1, 2022.
- D. Review the preprinted property listed and assessed last year and make necessary changes reflective as of JANUARY 1, 2023. Add any missing information and additional items owned as of January 1<sup>st</sup>. Provide the Physical Address of the property.
- E. Affirmation: The listing must be signed by the person whose duty it is to list property for taxation. In the case of an individual taxpayer who is unable to list his property, a guardian, authorized agent or other person having knowledge of and charged with the care of the person and property of the taxpayer may sign the listing, indicating their capacity. In the case of a corporation, partnership, limited liability company or unincorporated association, the listing may be signed by a principal officer of the taxpayer, a full-time employee of the taxpayer who has been empowered to do so by a principal officer of the taxpayer or an agent of the taxpayer authorized by a principal officer of the taxpayer. **Unsigned forms will be returned for signature, subjecting them to possible late listing penalties.**
- F. Personal property inside apartments and houses is taxable if used for the production of income and must be reported on a Business Listing Form. Contact (704) 866-3158 – Option 3 or go to [www.gastongov.com](http://www.gastongov.com) if a form is needed.
- G. Farm equipment used for the production of income must be reported on a Business Listing Form. Contact (704) 866-3158 – Option 3 or go to [www.gastongov.com](http://www.gastongov.com) if a form is needed.
- H. Present Use Value Program (G.S. #105-277.3) – Land parcels presently used for agricultural, horticultural, or forestland may be considered for qualification if the application is made during the regular listing period of January, or within thirty days from date of value change. Landowners already receiving this deferment must notify the Tax Assessor of any changes in (1) USE, (2) ACREAGE, or (3) OWNERSHIP to avoid penalties. Call (704) 866-3158 – Option 2 if you have questions.

**SEE THE BACK OF THE PERSONAL LISTING FORM FOR INFORMATION CONCERNING THE PROPERTY TAX HOMESTEAD EXCLUSION FOR THE ELDERLY OR DISABLED, THE CIRCUIT BREAKER DEFERMENT AND THE DISABLED VETERANS EXCLUSION.**

## GENERAL INFORMATION

- All taxable personal property, except vehicles with a regular current annual NC tag & registration, must be listed each year in January.
- 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 postmark is shown, the listing will be considered filed when received by the Tax Department.
- Audits of selected individual and business property records will be conducted routinely to ensure listing compliance and promote equity among taxpayers in Gaston County.
- Any individual who willfully makes and subscribes an abstract listing required by Subchapter II, which he does not believe to be true and correct as to every material matter, shall be guilty of a Class 2 misdemeanor, punishable by a fine not to exceed \$1,000 and/or imprisonment up to 60 days.