

2026

## ROWAN COUNTY PERSONAL PROPERTY LISTING

COMPLETE AND RETURN BY JANUARY 31, 2026, EVEN IF LISTING IS CORRECT

SCE CODE:

TAX ACCOUNT NO.

FIRE DISTRICT #

LISTING NO.

RETURN TO: ROWAN COUNTY ASSESSORS OFFICE, 402 N. MAIN ST. STE. 201, SALISBURY, NC 28144 PHONE (704) 216-8558

IMPORTANT - Please make sure we have your correct mailing address.

A

B

NAME 1 \_\_\_\_\_

EMPLOYER \_\_\_\_\_

NAME 2 \_\_\_\_\_

EMPLOYER \_\_\_\_\_

PHONE \_\_\_\_\_

E-MAIL \_\_\_\_\_

PARCEL ID#	ACCOUNT NUMBER	DIS #	PROPERTY LOCATION	LISTING #	LL

IMPORTANT--For Sections C-E Below:

1. Mark through assets you stopped owning before January 1, 2026.
2. Provide name and address of each new owner.
3. Add any other assets you started owning before January 1, 2026.

Tax Assessor's Office

Phone:

(704) 216-8558

Fax:

(704) 216-7984

C

SINGLE-WIDE MOBILE HOMES (DO NOT LIST DOUBLE-WIDE MOBILE HOMES)

MANUFACTURER	YEAR	SIZE	NAME OF MOBILE HOME PARK OR LOCATION	DIS #	TAX VALUE
		X			
		X			
		X			
		X			

D

VEHICLES WITHOUT STANDARD REGISTRATION

INCLUDES (a) UNTAGGED VEHICLES, (b) PERMANENT/MULTIYEAR TRAILERS, AND (c) NON-YEARLY ANTIQUE OR CLASSIC CARS

MAKE	MODEL	YEAR	VEHICLE IDENTIFICATION NUMBER	BODY TYPE	DIS #	TAX VALUE

E

BOATS (INCLUDING MOTORIZED WATERCRAFT AND JET-SKIS) AND OUTBOARD MOTORS

DESCRIPTION	MAKE	MODEL	VESSEL ID #	YEAR	LENGTH	HP	DIS #	TAX VALUE
Boat								
Boat								
Boat								
Boat								
Outboard Motor								
Outboard Motor								

F

SIGN, DATE, AND RETURN COMPLETED FORM BY JANUARY 31, 2026

EVEN IF THERE ARE NO CHANGES, FAILURE TO RETURN THIS LISTING ON TIME WILL RESULT IN A 10% PENALTY.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

SEE REVERSE SIDE FOR INFORMATION ABOUT APPLYING FOR PROPERTY TAX RELIEF



List all changes made to real property that were either started or completed during the past year. Example: changes to farm buildings, outbuildings, carports, porches, decks, piers/docks or other miscellaneous use buildings. Interior changes include remodeling, basement or other finishing, etc.

PROPERTY LOCATION	PARCEL ID	WORK COMPLETED

### **INFORMATION FOR PROPERTY TAX RELIEF**

#### **Elderly or Disabled Exclusion (G.S. 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 aged 65 or older or totally and permanently disabled whose income does not exceed \$38,800 for the previous year. 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. G.S. 105-277.1 Page 4. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.

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 and your income last year was above \$37,900 you must notify the assessor. If you received the exclusion last year because you were totally and permanently disabled and you are no longer totally and permanently disabled, you must notify the assessor. If the person receiving the exclusion last year has died, the person required by law to list the property must notify the assessor. Failure to make any of the notices required by this paragraph before June 1 will result in penalties and interest.

#### **Circuit Breaker Tax Deferment Program (G.S. 105-277.1B)**

Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the current tax year is \$38,800, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (\$38,800) but does not exceed 150% of the income eligibility limit, which for the current tax year is \$58,200, the owner's taxes will be limited to five percent (5%) of the owner's income.

However, the taxes over the limitation amount are deferred and remain a lien on the property. The last three years of deferred taxes prior to a disqualifying event will become due and payable with interest on the date of the disqualifying event. Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are death of the owner, transfer of the property, and failure to use the property as the owner's permanent residence. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute. **YOU MUST FILE A NEW APPLICATION FOR THIS PROGRAM EVERY YEAR.**

#### **Disabled Veteran Exclusion (G.S. 105-277.1C)**

This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) or either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, 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. See G.S. 105-277.1C for the full text of the statute.

If you did not receive exclusion last year but are now eligible, you may obtain a copy of an application from the Assessor's office. All applications must be filed by June 1, of current year. All three applications for property tax relief are available on Rowan County's website at [www.rowancountync.gov](http://www.rowancountync.gov).