

**HENDERSON COUNTY, NORTH CAROLINA  
 REGISTERED WATERCRAFT LISTING FORM  
 TAX YEAR 2011**

For information regarding this form, please call (828) 697-4870  
 Or visit our website at [www.hendersoncountync.org/ca](http://www.hendersoncountync.org/ca)

<b>ATTENTION REGISTERED WATERCRAFT OWNERS:</b>	
If you sold a registered watercraft during calendar year 2010, please indicate the new owner below.	
Name: _____	Phone: _____
Address: _____	
City, St, Zip: _____	
Date Sold: _____	Sale Price _____

**ABSTRACT #:**

**IMPORTANT: Please read form carefully and follow all instructions.**

Indicated below is personal property we have listed in your name and will bill you for in 2011. Please make any necessary corrections:

WATERCRAFT						
	Year New	Make	Model	Length	NC Registration Number	Hull ID
1						
2						
3						

MOTORS						PHYSICAL ADDRESS	
	Year New	Motor 1 Make	Horsepower	Motor 2 Make	Horsepower	Inboard or Outboard	Actual Address Where Watercraft Is Located
1							
2							
3							

**\*\*Draw one line through any watercraft you did not own on January 1, 2011 and list any watercraft registered with the N.C. Wildlife Commission that we do not have listed above.\*\***

**You must return the completed form by January 31, 2011, to avoid a 10% late listing penalty.**

For information regarding tax relief for the elderly or disabled, see back of this form.

**North Carolina - Henderson County Affirmation of Taxpayer** - 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 on all of the information of which he has any knowledge). Any individual who willfully makes and subscribes an abstract listing required by this Subchapter which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employer

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Home Phone

\_\_\_\_\_  
Business Phone

**SOCIAL SECURITY NUMBER:** The authority to require this number for the administration of a tax is given by U.S. Code Title 42, Section 405(c)(2)(c) (i) and NCGS 105-309. The number will be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes, and will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your social security number may be shared with the State for this purpose. In addition, your social security number may be used to attach wages or garnish bank accounts for failure to timely pay taxes. In accordance with the Identity Theft Protection Act of 2005, we will not use the number for any other purpose than what is stated above. We will redact the number in case of a public records request, and we will not print the number on any other document, unless required by law.

## **NOTICE:**

### INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED AND CIRCUIT BREAKER DEFERMENT

#### **G.S. 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 \$27,100. 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.

If you received this exclusion in 2010, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion in 2010 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 in 2010, but are now eligible, you may obtain an application from the county assessor's office. It must be filed with the county assessor by **June 1**.

#### **G.S. 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 owned and occupied by a North Carolina resident who has owned and occupied the property for at least five years, is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$27,100. If the owner's income is \$27,100 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 \$27,100 but less than or equal to \$40,650, 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 and elect to defer taxes under the circuit breaker program, before any 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. This application may be obtained from the county assessor's office and it 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.

Henderson County Tax Department  
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Hendersonville, NC 28792  
828-697-4870