

2024

Brunswick County Property Listing Form

Complete and return no later than January 31, 2024 to avoid a **10% late listing penalty** on personal property.

Abstract
Account
Township

City

Online Access Code

Make Mailing Address Corrections above Or Go To Our Website To Submit Instantly
<https://www.brunswickcountync.gov/tax/change-address/>

List Property Online!

You may elect to list your property online by going to <https://forms.brunswickcountync.gov/Forms/Propertylisting>

If you choose to submit Online, do not return this paper form. There is an option online to email yourself an/or print a copy of the Online Form for your records if you'd like to do so.

If you have newly acquired property effective January 1, 2024 that is not already listed with the Tax Assessor you may list in the blank space, attaching a separate sheet of paper if necessary. List the following types of property - Singlewide or Doublewide Mobile Homes, Boats(or Jet Skis), Aircraft, Trailers with permanent/multi-year plates, Untagged Motor Vehicles (cars, trucks, motorcycles, motorhomes, campers... etc.) More information located on the back of this form.

See reverse side of form for additional information and instructions.

#	Type	Property Description/Year Make/Model	Width	Length	VIN#/Hull ID	Tag#	Property Location/Parcel ID
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

PROPERTY NO LONGER OWNED AND/OR NOT LOCATED IN BRUNSWICK COUNTY (effective 1/1/2024)

To properly remove property from being listed in your name, please indicate new ownership and location of property so we may update our records.

PROPERTY DESCRIPTION	NEW OWNER NAME (if applicable)	LOCATION OF PROPERTY

Please complete, sign and return this form **no later than January 31, 2024** to be considered timely filed. If the form is **not returned** at all, the Tax Office will consider your property listed late and all property listed above will be **taxed with an additional 10% late listing penalty.**

Signature:	Date:
Phone Number:	Email Address:

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, this listing, including any accompanying schedules, and other information, is true and complete. (NC G.S. 105-310)

IMPORTANT INFORMATION – PLEASE READ CAREFULLY!!!

WHY IS BRUNSWICK COUNTY MAILING ME THIS FORM?

You received this form because anyone owning personal property on January 1, 2024 where that property is more or less located in Brunswick County is required by North Carolina law to list it with the Brunswick County Tax Assessor each year.

WHEN DO I LIST?

Listing of personal property for taxes must be completed between January 1st and January 31st of each year. Completed and signed listing forms must be postmarked by the US Postal Service no later than January 31, 2024. ALL LATE LISTINGS OF PERSONAL PROPERTY ARE SUBJECT TO A 10% PENALTY ON YOUR 2024 TAX BILL. PERSONS WHO WILLFULLY FAIL OR REFUSE TO LIST SHALL ALSO BE GUILTY OF A CLASS 2 MISDEMEANOR.

WHAT IF I DO NOT RETURN THIS FORM?

You will be billed for all property listed on this form plus a 10% penalty will be added to your 2024 taxes. If you own any property that is not listed and remains unlisted for multiple years, the property may be subject to a tax discovery which by law requires severe penalties of an incrementing 10% for every year the property is not timely listed.

WHAT PROPERTY DO I NEED TO LIST ON THIS FORM?

List the following types of personal property - Singlewide or Doublewide Mobile Homes (that do not qualify as Real Property), Airplanes, Jet Skis, Boats, Trailers with permanent/multi-year plates, and all Untagged Motor Vehicles including Cars, Motorcycles, Campers, Motor Homes and Trailers that would normally have a license plate. If you own just what is printed on this form, simply sign and return. You must indicate the property you no longer own. Any new property can be written in the grid on the front or if there is not enough room you may attach additional sheets of paper.

WHERE DO I LIST?

Listing may be done through the mail at our listing processing center at PO Box 1208, Mt. Airy, NC 27030, in person at the Brunswick County Tax Administration Office, 30 Government Center Drive (David R. Sandifer Building) Bolivia, NC 28422, or online at <https://forms.brunswickcountync.gov/forms/propertylisting>

WHAT IF I HAVE QUESTIONS ABOUT THIS FORM?

You may either call the Tax Administration department at (910) 253-2829 or toll-free at (800) 527-9001. You may also contact us by email at taxadmin@brunswickcountync.gov if you prefer.

HOMESTEAD TAX RELIEF NOTICE

Elderly or Disabled Exclusion - This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, which for the 2024 tax year is \$36,700. See G.S. 105-277.1 for the full text of the statute.

Disabled Veteran Exclusion - 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) of 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.

Circuit Breaker Property Tax Deferral - 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 2024 tax year is \$36,700, 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 (\$36,700) but does not exceed 150% of the income eligibility limit, which for the 2024 tax year is \$55,050, 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.

To receive tax relief provided by these programs you must timely submit an application by June 1, 2024. You may download an application form from the North Carolina Department of Revenue website - <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms#exemption-and-exclusion-forms>. OR you may pick one up at the Brunswick County Tax Administration Office located at 30 Government Center Dr. NE Bolivia, NC 28422. Any questions or assistance related to these programs you may call us at (910) 253-2829 or toll-free (800) 527-9001.

Brunswick County Tax Assessor
PO Box 269
Bolivia, NC 28422