



CHEROKEE COUNTY TAX OFFICE
75 PEACHTREE STREET, SUITE 227
MURPHY, NC 28906-2947

TO AVOID A LATE
LISTING PENALTY,
PLEASE COMPLETE AND
RETURN NO LATER THAN
JAN. 31st, 2026.

PERSONAL PROPERTY TAX LISTING FORM AS OF JANUARY 1, 2026

SEE IMPORTANT INSTRUCTIONS ON BACK

A NAME AND ADDRESS (PLEASE MAKE CORRECTIONS)

B ACCOUNT NO.

ABSTRACT NO.

C IMPROVEMENTS SINCE LAST JAN:

TYPE OF
CONSTRUCTION _____

COST _____ % COMPLETE
ON JAN. 1 _____

Our records indicate the items listed below belong to you as of January 1st, 2025.

If you no longer own any of the personal property item(s) listed below, indicate which item(s) and provide the following:
date sold, new owner's name, address and phone number.

D BOATS, BOAT MOTORS, AND JET SKIS

YEAR	MAKE	MODEL	LENGTH/HORSEPOWER	TAX OFFICE USE

E UNTAGGED VEHICLES, TRAILERS AND CAMPERS, IRP'S, 3-MONTH FARM TAGS AND MULTI-YEAR TAGS

YEAR	MAKE	MODEL	VIN NUMBER	TAX OFFICE USE

F MOBILE HOMES AND AIRCRAFT

YEAR	WIDTH	LENGTH	MAKE/MODEL	ADDRESS WHERE LOCATED	N-NUMBER (AIRCRAFT)	TAX OFFICE USE

G IF YOU OWN MACHINERY OR EQUIPMENT USED IN THE PRODUCTION OF INCOME, YOU WILL NEED TO LIST THIS ON A BUSINESS PERSONAL PROPERTY LISTING FORM.

H AFFIRMATION OF PROPERTY OWNER-GS-105-310-311. 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 UPON ALL THE INFORMATION OF WHICH HE HAS ANY KNOWLEDGE.

SIGNATURE OF OWNER OR AGENT

DATE

PHONE

REFER TO BACK OF FORM FOR AGE AND DISABILITY EXEMPTION INFORMATION

INSTRUCTIONS FOR COMPLETING TAX ABSTRACT

TO AVOID A 10% LATE LISTING PENALTY, PLEASE FILL OUT THIS FORM AND RETURN TO THE TAX DEPARTMENT BEFORE JAN. 31 OR BRING IT TO THE TAX LISTING OFFICE FOR HELP.

A - NAME & ADDRESS (CORRECT ON THIS FORM BESIDE THE ADDRESS SHOWN)

B - ACCOUNT NUMBER AND ABSTRACT NUMBER

C - LIST ANY IMPROVEMENTS TO YOUR PROPERTY SINCE JAN. 1 OF LAST YEAR (examples - carport, shed, deck)

D - ADD JET SKIS, BOATS AND BOAT MOTORS, INCLUDING HORSE POWER THAT ARE NOT ALREADY LISTED.

E - ADD UNTAGGED VEHICLES, UTILITY TRAILERS, BOAT TRAILERS AND CAMPERSTHAT ARE NOT ALREADY LISTED. ADD IRP VEHICLES, 3-MONTH FARM TAG VEHICLES AND TRAILERS WITH MULTI-YEAR TAGS THAT ARE NOT ALREADY LISTED. **DO NOT LIST VEHICLES WITH CURRENT REGISTRATION STICKERS ISSUED BY NORTH CAROLINA DEPARTMENT OF MOTOR VEHICLES.**

F - ADD MOBILE HOMES NOT LISTED OR CLASSIFIED AS REAL PROPERTY. IF YOU DO NOT OWN THE LAND WHERE PARKED, GIVE NAME AND ADDRESS WHERE LOCATED. ADD AIRCRAFT NOT LISTED ALONG WITH MAKE, MODEL, YEAR, N NUMBER AND ADDRESS WHERE LOCATED.

G - **IF YOU OWN MACHINERY OR EQUIPMENT USED IN THE PRODUCTION OF INCOME, YOU WILL NEED TO LIST ON A BUSINESS PERSONAL PROPERTY LISTING FORM.**

H - PROPERTY OWNERS OR THEIR DULY ACCREDITED AGENTS SIGNATURE & DATE. **THIS FORM WILL BE REJECTED IF NOT SIGNED.**

GENERAL INFORMATION

North Carolina state law requires that values be listed at 100% of true value. The tax rate will be adjusted accordingly. The real property values are based on the schedules set up during the last revaluation. **ALL PERSONAL PROPERTY MUST BE LISTED EACH YEAR IN JANUARY EVEN IF NO CHANGES HAVE BEEN MADE TO THE PROPERTY.**

INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED AND CIRCUIT BREAKER DEFERMENT (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 on or before January 1 of the current year or are totally and permanently disabled, and whose household income does not exceed **\$38,800**. Income means all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant.

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.

Veterans with a 100% service-related disability or their surviving, un-married spouse with a home or mobile home that is his/her permanent residence are entitled to as much as a **\$45,000** exemption on the appraised value of a permanent residence owned and occupied by a qualifying owner. A NCDVA-9 form must be submitted along with the application. No proof of income is required.

If you received this exclusion last year, you do not need to apply again. It is the responsibility of the taxpayer to inform the assessor of any change in ownership due to death, separation or divorce. If the property no longer qualifies for any reason, please notify the assessor. **FAILURE TO NOTIFY THE ASSESSOR 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 county tax department. It must be filed with the county assessor by **June 1** of the current tax year.

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 the permanent residence owned and occupied by a North Carolina resident who has owned 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 **\$58,200**. If the owner's income is **\$38,800** 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 **\$38,800** but less than or equal to **\$58,200**, 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 county tax department and it must be filed with the county assessor by **June 1**.

Note: an owner who qualifies for both property tax homestead exclusion and property tax homestead circuit breaker may elect to take only one of these forms of property tax relief.

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