



CRAVEN COUNTY

PROPERTY TAX LISTING FORM

To Avoid Late Listing Penalty,
PLEASE COMPLETE & RETURN NO LATER THAN JANUARY 31, 2022

2022

CRAVEN COUNTY ASSESSOR
PO BOX 1128
NEW BERN, NC 28563-1128
TELEPHONE: 252-636-6604
FAX: 252-636-2569
www.cravencountync.gov/tax

Save Time & Postage
List online by visiting:
www.cravencountync.gov/tax

ONLINE RECORD #

REAL PROPERTY

TWP	MAP	LOT	ACCOUNT #	ABSTRACT #	DEED BK.	PAGE #.	YEAR	ESTATE FILE	DESCRIPTION
PROPERTY ADDRESS			FIRE	CITY	SSD	ASSESSED VALUE			

REAL ESTATE IMPROVEMENTS: Real Estate owners are required to list additions or improvements made to real property as well as deletions to real property. Such improvements as (but not limited to) new construction, interior/exterior renovations, building or expanding a deck/patio, finishing a second floor unfinished area, attic or bonus room, basement, adding or converting a porch, adding a carport, garage, barn, pier/dock, boat house, boat lift or detached storage buildings and mobile homes are a few examples of additions to property. Failure to report **any** real property changes may result in additional taxes and penalties.

REAL PROPERTY IMPROVEMENTS:

Please describe improvements made to real property since January 1 of last year: _____

Percent complete as of January 1 of this year: _____ % Cost \$ _____

Property Location Road Name: _____

New Construction Information - Please check appropriate boxes:

New House _____ Garage _____ Storage _____ Other _____ Finished Basement - 1/4 _____ 1/2 _____ 3/4 _____ FULL _____

Central Heat _____ Central Air Conditioning _____ Swimming Pool _____

Have any Structures been destroyed since January 1 of last year? Yes _____ No _____ If so, which ones? _____

IMPORTANT >>>>>>>>>>
PLEASE SEE OTHER
SIDE OF THIS LISTING
FORM FOR IMPORTANT
INFORMATION

List below all personal property mobile homes and improvements, boats and motors, jet skis, aircraft, and all unregistered (untagged), IRP plated and multi-year/permanent tagged automobiles, trucks, trailers, campers, motor homes and motorcycles. Do not list motor vehicles with a regular current annual North Carolina tag and registration. Shown below is the personal property listed last year. Add any additional items owned as of January 1st and correct/add missing information to items shown. **Strike through** any personal property not owned January 1st and indicate if sold, traded, given away, etc. Provide new owners name, address and copy of bill of sale.

YR	MAKE	BODY	SIZE W x L	VIN/DESCRIPTION	FAC. #	LICENSE #	COST	PUR. YR	VALUE	
Please provide the physical address of the personal property listed above:							Late:		Total:	

Address _____ City _____

TO AVOID LATE LISTING PENALTY, PLEASE COMPLETE AND RETURN NO LATER THAN JANUARY 31, 2022

AFFIRMATION: UNDER PENALTIES PRESCRIBED BY LAW (N.C.G.S. 105-310) I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING IS TRUE AND COMPLETE.

Phone # _____
Email address _____
Signature X _____

TAX DEPARTMENT USE ONLY		
EXCLUSIONS	REAL	PERSONAL
ELDERLY & DISABLED		
VETERANS		

Owner _____ Agent _____ Date _____

INSTRUCTIONS FOR PERSONAL PROPERTY LISTING FORM

Who Must List: Every person who owns taxable property with a tax situs in Craven County as of January 1, 2022 must list with the assessor. Failure to receive a listing form from the assessor's office does not relieve you of the requirement to list.

What Must Be Listed: All non-household personal property owned as of January 1, 2022 including mobile homes, boats, boat motors, jet skis, aircraft, and all unlicensed (untagged) vehicles to include trailers, campers, motorcycles, etc. Also, list semi-trailers or trailers registered on a permanent multi-year basis, all farm vehicles with 3 month tags and all vehicles registered under the International Registration Plan (IRP). Any improvements, additions, or deletions made to real property during the preceding year and any separate ownership rights in acquired real property must also be listed.

Where To List: All forms must be returned to the assessor's office by mail, in person, or by Electronic Filing as noted below. Please also note that forms submitted by mail in the provided return envelope are addressed to our return listing service provider at PO BOX 985, Mount Airy, NC 27030. Taxpayers have the option to file personal property listings electronically. Please visit our website: www.cravencountync.gov/tax

When To List: (NCGS 105-308) The listing must be made during the listing period that begins January 3, 2022 and ends January 31, 2022. An annual and timely listing of your property is required by NCGS 105-308 and 105-311. Failure to list during this period will result in a penalty.

Real Property Owners are required to list additions or improvements as well as deletions made to real property. Such improvements as new construction, interior/ exterior renovations, building or expanding a deck/patio, finishing an unfinished area, attic, or bonus room, basement, adding or converting a porch, building a carport, garage, barn, pier/dock, boat house, boat lift or detached storage building and mobile homes are but a few examples of additions to property. Failure to report any real property changes may result in additional taxes and penalties.

Homestead Exclusion for the Elderly and Disabled (NCGS 105-277.1) North Carolina excludes a portion of the appraised value of a permanent residence owned and occupied by an owner who is a North Carolina resident and is 65 years of age or older, or is totally and permanently disabled, and whose income does not exceed \$31,900. The amount of the appraised value of the residence that may be excluded from taxation is the greater of \$25,000 or 50% of the appraised value of the residence. If you received this exclusion last year, you do not need to reapply again unless you changed your permanent residence. If you received the exclusion last year but the property no longer qualifies for any reason, please notify the assessor. Property that receives this benefit may lose it if there is a transfer of ownership or the owner dies before July 1 of the calendar year for which the exclusion is claimed. Failure to notify the assessor that a property no longer qualifies may cause the property to be subject to discovery with penalties pursuant to GS 105-312. Applications must be filed with the assessor by June 1.

Disabled Veterans Exclusion (NCGS 105-277.1C) A permanent residence owned and occupied by an owner who is a North Carolina resident and has a 100% service-connected disability and is an honorably discharged disabled veteran is designated a special class of property. The first \$45,000 of the appraised value of the residence is excluded from taxation. A copy of the veteran's disability certification or evidence of benefits received under 38 U.S.C.2101 must be provided and an application filed by June 1. A surviving spouse may reapply to continue receiving the exemption.

Homestead Circuit Breaker (NCGS 105-277.1B) North Carolina defers a portion of the property taxes on the appraised value of a permanent residence owned and occupied by an owner who is a North Carolina resident and who has owned 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 \$31,900 for a 4% deferment, or whose income is less than or equal to \$47,850 for a 5% deferment. The deferred taxes become a lien on the property and the most recent three years of deferred taxes become due upon a disqualifying event.

Exempt Builders' Inventory (NCGS 105-277.02) Certain real property being held for sale by a builder may be exempt from taxation if certain conditions are met. The owner who claims this exemption must file an application during the regular listing period in January each year. A recent change in the law provides that if you have previously applied for this exclusion in 2020 and the property remains unsold as of January 1, 2022, you are not required to reapply for the exclusion in 2022.

Deferred Tax for Agricultural, Horticultural and Forestland (NCGS 105-277.2 through 105-277.6) Agricultural property of 10 or more acres in actual production, horticultural land of 5 or more acres and forestland of at least 20 acres may be eligible for present use value (PUV) assessment. For more information on this deferment or any other property tax exemption that may be available to you, please visit our website, www.cravencountync.gov/tax or contact our office as listed below:

Telephone: (252) 636-6604

Fax: (252) 636-2569

Email: tax@cravencountync.gov

Web Address For Electronic Filing: www.cravencountync.gov/tax

Physical Address:
Craven County Assessor
226 Pollock St
New Bern NC 28560-4981

Local Mailing Address
Craven County Assessor
PO Box 1128
New Bern NC 28563-1128

Address To Mail Completed Form
Craven County Assessor
PO Box 985
Mount Airy, NC 27030-0985