

# 2023 TAX LISTING NOTICE

**READ CAREFULLY - YOU ARE RESPONSIBLE AND MAY BE REQUIRED TO LIST**

**LISTING WILL BEGIN TUESDAY, JANUARY 3, 2023 AND END TUESDAY, JANUARY 31, 2023**

N.C.G.S. 105-308 provides that anyone who, on JANUARY 1, 2023, owns property subject to taxation must list such property within the period set forth in this notice. Any person who fails to do so will be subject to the penalties prescribed by law.

**TIME & PLACE WHERE LISTINGS ARE ACCEPTED:** 8:30 a.m. – 5:00 p.m., Monday – Friday  
County Assessor's Office  
200 North Grove Street, Suite 102  
Hendersonville, NC 28792

To avoid a 10% late listing penalty, listings may be submitted in person at the address listed above or by mail. If your listing is mailed, it must be postmarked no later than January 31, 2023. The postmark MUST be applied by the U.S. Postal Service. Postmarks applied by Pitney-Bowes or any other non-USPS postage meters will be deemed to be received when the listing form is physically received in the County Assessor's Office.

## WHAT PROPERTY IS SUBJECT TO TAXATION & SHOULD BE LISTED?

### PERSONAL PROPERTY, including but not limited to:

- Mobile / Manufactured Homes
- Unregistered (untagged) Motor Vehicles, Motorcycles, RV's, Campers, Travel Trailers and Utility Trailers
- Boats, Personal Watercraft, Aircraft

### BUSINESS PERSONAL PROPERTY, including but not limited to:

- Property used in the production of income or in connection with any business enterprise
- Business Personal Property includes Machinery & Equipment, Furniture & Fixtures, Computers, Supplies and Expensed Items used in a Sole Proprietorship, Partnership or Corporation, regardless of whether the business has its own address or is a Home-Based Business

### REPORTING REQUIRED BY OWNERS OF MOBILE HOME PARKS, MARINAS & AIRCRAFT STORAGE FACILITIES:

- Every operator providing renting or leasing space to 3 or more Mobile Homes, Boats/Watercraft or Aircraft is required to furnish the Assessor with the name of the Owner(s) of such property and a description of the property
- Operators who fail to report this information by TUESDAY, JANUARY 17, 2023, shall be subject to penalties and fines as set forth in N.C.G.S. 105-316(b)

### REAL PROPERTY:

- Henderson County uses a Permanent Listing System for Real Property (land and improvements), meaning that Real Property is automatically listed in the name of the owner as of January 1 (N.C.G.S. 105-303(b))
- Buildings or other Improvements having a value over \$100 that were acquired, built, erected, damaged or destroyed since JANUARY 1, 2022, must be described and listed by the owner on January 1, 2023, regardless of who made the changes during 2022. Buildings and Improvements currently under construction should be listed according to the percentage of completion on JANUARY 1, 2023
- Failure to list any changes made to Real Property will result in penalties and possible interest being applied. N.C.G.S. 105-312 requires that a penalty of 10% be added for each listing period that has lapsed since changes to the property should have been listed
- **PLEASE NOTE:** Obtaining a Henderson County Building Permit does not fulfill the requirement to list changes to real property

### TAX EXEMPT PROPERTY:

- Newly acquired Real and Personal Property owned by a Church, Civic Organization, Fraternal Order, Homeowner or Property Owner's Association must either be listed or an Application for Exemption must be made prior to the close of the listing period (JANUARY 31, 2023).
- Notice is given that all property held by a Nonprofit, Religious, Educational or Charitable Owner must have an approved Application for Exemption on file. A properly filed Application for Exemption is the responsibility of the property owner. Failure to comply will result in the property being assessed along with applicable penalties.

## HOW DO I OBTAIN A LISTING FORM?

- **If you filed a PERSONAL PROPERTY listing form last year**, you will receive a pre-printed listing form for 2023 by mail. Please make any changes to your property listing and return to the County Assessor by JANUARY 31, 2023.
- **If you did not file a PERSONAL PROPERTY listing form last year and you acquired property that must be listed**, you must return a listing form by January 31, 2023. You may download a listing form from our website at [www.hendersoncountync.gov/tax](http://www.hendersoncountync.gov/tax) or you may call 828-697-4870 to have a listing form mailed to you. Please allow enough time to return the listing form to the County Assessor by JANUARY 31, 2023.
- **You will NOT receive a listing form for REAL PROPERTY this year. If you made improvements to your Real Property that are valued over \$100, you MUST file a listing form.** If no changes were made to your Real Property during 2022, you do not need to file a listing form. Buildings and improvements currently under construction should be listed according to the percentage of completion on JANUARY 1, 2023. You may download a listing form from our website at [www.hendersoncountync.gov/tax](http://www.hendersoncountync.gov/tax) or you may call 828-697-4667 to have a listing form mailed to you. Please allow enough time to return the listing form to the County Assessor by JANUARY 31, 2023.

## ARE TAX RELIEF PROGRAMS AVAILABLE?

North Carolina provides for three types of tax relief as outlined below. **Applications for tax relief must be received by June 1, 2023.**

- **ELDERLY / DISABLED TAX RELIEF:** Persons who became 65 years old or totally and permanently disabled in 2022 or earlier and whose total income from all sources does not exceed \$33,800 may qualify for an exclusion of up to \$25,000 or 50% of the assessed value of their permanent residence, whichever is greater
- **CIRCUIT BREAKER:** Persons who became 65 years old or totally and permanently disabled in 2022 or earlier and whose total income from all sources during calendar year 2022 does not exceed \$33,800 or if more than \$33,800 but not exceeding \$50,700 may elect to defer any tax greater than 4% or 5% of their total income as allowed by statute. NOTE: Deferred taxes are a lien on the Real Property.
- **DISABLED VETERANS:** Honorably discharged veterans with a 100% service-connected disability, or their unmarried, surviving spouse, may qualify for an exclusion of the first \$45,000 of the appraised value of their permanent residence.

## SPECIAL PROVISIONS FOR DEPLOYED MILITARY PERSONNEL

Members of the Armed Forces or the Armed Forces Reserves of the United States on active duty in support of Operation Enduring Freedom or Noble Eagle, or Operation Iraqi Freedom on or after September 11, 2001 or January 1, 2003, respectively, or a member of the NC Army National Guard or the NC Air National Guard called to active duty in support of Operation Enduring Freedom or Noble Eagle or Operation Iraqi Freedom on or after September 11, 2001 or January 1, 2003, respectively, are waived of their responsibility to list property and otherwise comply with the legal standard set forth herein for up to 90 days from the end of their deployment and by doing so are not subject to civil or criminal penalties for failure to list the property otherwise required to be listed during deployment. Ref. Sect. 5(b) of House Bill 168 of Session Laws 2001 and Sect. 4(b) of Senate Bill 936, Session Laws 2003.

## SPECIAL REQUIREMENTS FOR PROPERTY IN THE PRESENT-USE VALUE PROGRAM

N.C.G.S. 105-277.5 requires that not later than the close of the listing period following a change that could disqualify all or part of a tract of land from receiving the benefit of the present-use value program, the property owner shall furnish the Assessor with complete information regarding such change. Any property owner who fails to notify the Assessor of changes as required by law shall be subject to a penalty of 10% of the total amount of deferred taxes and interest thereon for each listing period for which the failure to report continues.

## NEED TO CONTACT US?

Visit our website:	<a href="http://www.hendersoncountync.gov/tax">www.hendersoncountync.gov/tax</a>	Questions about Real Property (Buildings and Land):	(828) 697-4667
Email us:	<a href="mailto:taxdept@hendersoncountync.gov">taxdept@hendersoncountync.gov</a>	Questions about Personal Property:	(828) 697-4870
Our Mailing Address:	Henderson County Tax Department 200 North Grove Street, Suite 102 Hendersonville, NC 28792	Questions about Payment:	(828) 697-5595
		Mailing Address Changes:	(828) 697-5559