

ATTENTION SURRY COUNTY REAL AND PERSONAL PROPERTY OWNERS

**YOU MUST LIST YOUR PERSONAL AND REAL PROPERTY
FOR TAXATION**

JANUARY 1 - 31, 2017

WHAT TO LIST?

1. All single-wide manufactured homes, double-wide manufactured homes on land owned by person(s) other than the manufactured home owner, boats, boat motors, jet skis, aircraft (includes gliders and other flying craft), manufactured offices, motorcycles, vehicles with 3 (three) month tags, vehicles with multi-year tags, vehicles with permanent tags and all **unlicensed** (not tagged) motor vehicles, trucks, trailers, campers and motor homes.
2. All assets (including machinery, equipment, tools, computers, computer equipment, furniture and fixtures), leasehold improvements and supplies of businesses and income producing farms. Instructions are provided on business personal property listing forms.
3. Real property is permanently listed; however, **new construction and all improvements and changes to real estate must be listed and are subject to late listing penalties if not listed timely.**
4. Landlords must list furnishings and appliances in rental properties.
5. Bed and Breakfasts, hotels and motels must list furnishings, appliances and supplies.
6. Double-wide manufactured homes located on land not owned by manufactured home owner is considered personal property (not real estate) and must be listed every January. N.C.G.S. 105-273(13)

Manufactured homes on the 2017 listing forms have been assigned the 2017 assessed value for the 2017 tax billing. Pursuant to N.C.G.S. 105-317.1(c), the taxpayer may appeal the value, situs or taxability of personal property within 30 (thirty) days after the date of notice. Any appeals on the 2017 assessed value for manufactured homes must be received in writing at the Surry County Tax Department by January 31, 2017.

All exemption and present use value applications are due January 31, 2017. Application forms are available at the Surry County Tax Department.

WHEN TO LIST?

Listing of 2017 taxes is during the month of January 2017. The deadline for listing is Tuesday, January 31, 2017. All listing forms **must** be returned. **Listings of property are not official until they are signed and returned.** Completed and signed forms must be postmarked by the U. S. Postal Service (not metered), no later than January 31, 2017 in order to avoid a late penalty.

WHERE TO LIST?

If you have any property described in the "What to List" section and did not receive a form, the necessary forms will be available in the Surry County Tax Department. Failure to request a listing form could result in additional penalties. If you need assistance in filing or if you need a copy of your 2016 listing, you may call or come by the Surry County Tax Department in Dobson with your listing form and someone will assist you. Office hours: M-F, 8:15 a.m. – 5:00 p.m.

APPLICATIONS FOR TAX RELIEF: For 2017, North Carolina owners who occupy their permanent residence may qualify for one of two available exclusions or the tax deferred Homestead Circuit Breaker. Qualifications for the **ELDERLY OR DISABLED EXCLUSION:** The owner must be 65 years or older or totally and permanently disabled and 2016 income for owner and spouse is \$29,500 or less. The application must be furnished to the Tax Department between January 1 and June 1, 2017. The exclusion is the greater of \$25,000 or 50% of the appraised value of the permanent residence and one acre. Qualifications for the **DISABLED VETERAN EXCLUSION:** An honorably discharged veteran with a total and permanent service-connected disability or the veteran's unmarried surviving spouse or who received benefits for specially adapted housing under 38 U.S.C. 2101 and an application furnished between January 1 and June 1, 2017. The exclusion is up to \$45,000 of the appraised value of the permanent residence and one acre. Qualifications for the **TAX DEFERRED HOMESTEAD CIRCUIT BREAKER:** The owner of the permanent residence must be 65 years or older or totally and permanently disabled, owned and occupied their permanent residence for five (5) years and the 2016 income for owner and spouse does not exceed \$44,250. Application is due annually and must be received by June 1. **TAXES OVER THE EXCLUDED AMOUNT ARE DEFERRED TAXES WHICH ARE A LIEN ON THE PROPERTY. PAYMENT OF DEFERRED TAXES IS DUE UPON A DISQUALIFYING EVENT.**

**SURRY COUNTY TAX DEPARTMENT
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