

TAX LISTING NOTICE FOR 2018

READ INSTRUCTIONS CAREFULLY
YOU MAY NOT BE REQUIRED TO LIST

NORTH CAROLINA STATE LAW (G.S. 105-307(a)) REQUIRES DURING THE MONTH OF JANUARY YOU MUST LIST ALL TAXABLE PERSONAL PROPERTY SUCH AS: UNTAGGED VEHICLES, BOATS, CAMPERS, MOBILE HOMES, UTILITY TRAILERS, AND AIRPLANES. INDIVIDUALS OR BUSINESSES OWNING OR POSSESSING EQUIPMENT USED OR CONNECTED WITH A BUSINESS (for example: contractors, tree growers, farmers, landscapers, photographers) OR OTHER INCOME PRODUCING PURPOSES MUST LIST THE EQUIPMENT.

AVERY COUNTY USES A PERMANENT LISTING SYSTEM FOR PROPERTY CLASSIFIED AS REAL PROPERTY (LAND AND IMPROVEMENTS). HOWEVER, IT IS THE RESPONSIBILITY OF THE OWNER TO SEE THAT ANY ADDITIONS OR CHANGES TO REAL PROPERTY OCCURRING DURING CALENDAR YEAR 2017 ARE LISTED PRIOR TO THE CLOSE OF THE LISTING PERIOD, JANUARY 31, 2018.

ALL TAX-EXEMPT PROPERTY – NEWLY ACQUIRED REAL AND PERSONAL PROPERTY OWNED BY A CHURCH, CIVIC ORGANIZATION OR FRATERNAL ORDER MUST EITHER BE LISTED FOR TAXES OR APPLICATION FOR EXEMPTION MADE PRIOR TO THE CLOSE OF THE LISTING PERIOD, JANUARY 31, 2018.

MANUFACTURED OR MOBILE HOME - MANUFACTURED OR MOBILE HOMES MUST BE LISTED UNDER N.C. LAW, PARK OWNERS WITH THREE (3) OR MORE UNITS, ARE RESPONSIBLE FOR REPORTING ALL UNITS IN THEIR PARK. HOWEVER, THE OWNER IS STILL REQUIRED TO CONFIRM THE LISTING OF THEIR MANUFACTURED OR MOBILE HOME.

LISTING FORMS WILL BE MAILED IN DECEMBER, 2017. COMPLETED FORMS MUST BE RETURNED TO THE ASSESSOR'S OFFICE BY JANUARY 31, 2018. IF YOU NEED ASSISTANCE, YOU MAY COME BY THE ASSESSOR'S OFFICE, MONDAY THRU FRIDAY, FROM 8:00 A.M. TO 4:30 P.M. LISTING WILL BEGIN JANUARY 1, 2018 AND END JANUARY 31, 2018.

TAX RELIEF PROGRAMS

ELDERLY OR DISABLED EXEMPTION – PERMANENT RESIDENT WHO BECAME 65 YEARS OF AGE OR TOTALLY DISABLED IN 2017, AND WHOSE TOTAL HOUSEHOLD INCOME IS NOT MORE THAN \$29,600 MAY QUALIFY FOR PROPERTY TAX RELIEF. The application may be obtained from the county tax department and it must be filed with the county assessor by **June 1st**.

DISABLED VETERANS EXCLUSION - This program is for the HONORABLY DISCHARGED VETERAN who has a TOTAL AND PERMANENT DISABILITY THAT IS SERVICE CONNECTED or who receives benefits for specially adapted housing under 38 U.S.C. 2101, AND is a permanent resident of Avery County. This benefit is also available to the unmarried surviving spouse of an HONORABLY DISCHARGED DISABLED VETERAN. The application may be obtained from the county tax department and it must be filed with the county assessor by **June 1st**.

CIRCUIT BREAKER DEFERMENT - The program is for 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 \$44,400. 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 disqualification. 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 the Elderly & Disabled exclusion and the property tax Circuit Breaker may elect to take only one of these forms of property tax relief.

BUILDERS EXEMPTION – House Bill 168 exempts residential or commercial property held by a “builder” for sale for up to three or five years. The application may be obtained from the county tax department and it must be filed with the county assessor by January 31st of each year exemption is requested.

LIST ALL TAXABLE PERSONAL PROPERTY BY JANUARY 31ST TO AVOID A 10% PENALTY

If you have questions about what should be listed please contact:
Avery County Tax Office 828-733-8214