



LIST YOUR TAXES

LIST YOUR TAXES - DUE BY FEBRUARY 2, 2026

UNLICENSED VEHICLES: (UN-TAGGED) Vehicles without current tags must be listed for property taxes.

LICENSED VEHICLES: (TAGGED) Vehicles with current tags should not be listed. The tax on these vehicles will be billed by the County after the current registration is renewed or application is made for a new registration.

PROPERTY TAX LISTING INFORMATION FOR 2026 WHAT TO LIST

1. Mobile Homes, Boats and Motors, Jet Skis, Aircraft (includes hot air balloons and gliders), all UN-TAGGED (without current registration) automobiles, trucks, trailers, campers, motorcycles, ATVS, and golf carts.
2. All Farm Equipment
3. Appliances Owned and Rented by a Landlord
4. Tools used by Contractors and Mechanics
5. All assets and supplies of businesses
6. All improvements or changes to real estate
7. All Cats & Dogs

G.S. 105-316 REPORTS BY HOUSE TRAILER PARK, MARINA, AND AIRCRAFT STORAGE FACILITY OPERATORS

As of January 1 each year: Every operator of a park or storage lot renting or leasing spaces to mobile homes, house trailers, aircraft, boats, floating vessels and airplanes, shall furnish to the assessor of the county in which the park is located, the name of the owner and a description of each mobile home, airplane, boat, or floating vessel. Any person who fails to make a report required by G.S. 105-316 by January 15th of any year, shall be liable to the county in which the house trailers, mobile homes, boats, floating homes, floating structures or airplanes are taxable, will be subject to fine and liable for all taxes lost due to failure to list.

G.S. 105-305 PLACE TO LIST

Notice is hereby given that tax listing will be available at the tax office located at 13 Abbitt Street beginning January 2, 2026.

All persons who own any taxable personal or business property, regardless of age are required to list.

If you come to the tax office to list, please bring your abstract with you. If you have property to list and not receive a listing form, please contact our office and we will assist you.

If you fail to list by February 2, 2026, you will be subject to a 10% listing penalty on any property that was not properly listed.

PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED PERSONS

1. **ELDERLY OR DISABLED EXCLUSION (G.S. 105-277.1):** This program excludes the greater of the first \$25,000 or 50% of the appraisal value of the Permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have a gross income for the previous year that exceeds the income eligibility limit for the current year, which for the 2025 tax year \$38,800.
2. **DISABLED VETERAN EXCLUSION (G.S. 105-277.1C):** This program excludes up to the first \$45,000 of the appraised value of the permanent residence if an honorable discharged veteran who has a total and permanent disability that is service-connected or who received benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to the unmarried surviving spouse or an honorably discharged veteran.
3. **CIRCUIT BREAKER TAX DEFERMENT PROGRAM (G.S. 105-277.1B):** Under this program taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2026 tax year is **\$37,900**, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (**\$38,800**) but not exceed 150% of the income eligibility limit, which the 2026 tax year is **\$58,200**, the owner's taxes will be limited to five percent (5%) of the owner's income.

Citizens who may apply for the property tax relief programs may acquire forms by visiting the Tax Office at 13 Abbitt St. or by calling 336-597-1721, Ext. 2508. Applications are required to be returned to the Tax Assessor no later than June 1, 2026.

AGRICULTURAL, HORTICULTURAL, AND FOREST LAND-APPLICATION FOR TAXATION AT PRESENT USE VALUE G.S. 105-277.4

If your land was in the farm deferment program in 2025 and your acreage has changed you must re-apply during January 2026 or within 30 days of date on the "Notice of Change of Value" to remain in the program and avoid the roll back payment of deferred taxes. If you acquired land in 2025 that was in the farm deferment program, you must make application for this land in your name within 60 days of acquisition if you wish to have this land considered for farm deferment. New farm deferment applications must be filed in January of 2026.

RUSSELL JONES
PERSON COUNTY TAX ADMINISTRATOR