

# ATTENTION:

## ALL STOKES COUNTY TAXPAYERS

### LIST YOUR TAXABLE PROPERTY

\*Stokes County Commissioners have extended the listing period to March 2, 2026\*  
You should receive a **2026 LISTING FORM** if you listed personal property last year.

#### NOTICE:

It is time for all Stokes County personal property owners to list their property for taxes according to North Carolina General Statutes 105-301 through 105-311. In order to facilitate a complete rendering of all taxable property as required by law, **all personal property owners on record** in the Stokes County Tax Administration should receive a 2026 listing form in the mail by January 2, 2026.

Once you receive the listing form, please refer to the **"INSTRUCTIONS:"** area on the reverse side of the form for further information. **Stokes County will continue to permanently list real property within the County.** Therefore, if you do not have taxable personal property or additions to real estate to list, you do not need to complete and return the listing form.

#### ELECTRONIC LISTING:

Electronic listing is being offered this year. The forms are located on the Stokes County website [www.co.stokes.nc.us](http://www.co.stokes.nc.us) under Tax Administration.

#### FARMERS:

All taxpayers that listed income producing farm equipment in 2025 should receive a Farm Business Listing Form in the mail by January 2, 2026. Persons owning farm equipment used solely for the maintenance of their home and property (i.e. tractors used as mowing machines or to produce a garden) **SHOULD NOT BE LISTED.**

#### BUSINESSES:

All other businesses with taxable personal property should receive a General Business Listing Form by January 2, 2026.

#### TIME PERIOD TO LIST:

**BEGINS** ON THURSDAY, JANUARY 2, 2026

**ENDS** ON MONDAY, MARCH 2, 2026

#### PROPERTY TO BE LISTED:

- Mobile Homes, Boats, Boat Motors, Motorcycles (untagged), Camping Trailers (untagged), Aircraft, Recreational Watercraft, Utility Trailers and Trailers with Multi-year or Permanent Plates.
- All IRP (International Registration Plan) plated vehicles.
- All Three (3) month plated farm vehicles.
- All untagged motor vehicles (cars, trucks, motorcycles, etc).
- All new construction and improvements made to your real estate since January 1, 2025 (all other real estate is automatically listed by Stokes County).
- INCOME PRODUCING** Farm Equipment (**Must be listed on a Farm Business Form**)
- All Business Machinery and Equipment, Furniture, Fixtures, Supplies, and Materials not held for resale (**Must be listed on a General Business Form**).

#### SPECIAL NOTICE:

**Elderly or Disabled Exclusion (G.S. 105-277.1)** If your income from all sources (for both spouses, where applicable) **DOES NOT EXCEED** \$38,800 and you are: Age 65 or older, or **Totally & Permanently Disabled**, you may qualify for tax relief.

**Disabled Veteran Exclusion (G.S. 105-277.1C)** If you are an honorably discharged veteran, with a total and permanent disability that is service-connected or who receives benefits for specially adapted housing under 38 U.S.C. 2101, you may qualify for tax relief.

**Circuit Breaker Tax Deferment Program (G.S. 105-277.1B)** Same as the Elderly or Disabled Exclusion but you must have owned and occupied property as your permanent legal residence for five years. An owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for 2026 tax year is \$38,800, the owner's taxes will be limited to 4% of the owner's income. An owner whose income exceeds the income eligibility limit (\$38,800) but does not exceed 150% of the income eligibility limit, which for the 2026 tax year is \$58,200, the owner's taxes will be limited to 5% of the owner's income. **The taxes over the limitation amount are deferred and remain a lien on the property.**

Please contact the Stokes County Tax Administration to obtain an application.

#### PLEASE NOTE:

-All listings submitted by mail **must be** received in the Stokes County Tax Administration Office no later than MARCH 2, 2026 (Date of receipt of mailed listings shall be determined by the U.S. Postal Service cancellation postmark).

-Failure to list your taxable personal property and real estate improvements by MARCH 2, 2026 shall result in a **10% penalty** of the amount levied in taxes.

-Property under appeal **must be listed by MARCH 2, 2026** in order to avoid the 10% penalty for late listing (The appeal process is entirely separate from the listing process).

**FOR ASSISTANCE, YOU MAY VISIT THE STOKES COUNTY TAX ADMINISTRATION AT 1014 MAIN STREET, PO BOX 295, DANBURY, NC 27016 OR BY TELEPHONE AT (336)593-2811, (336)983-0421, (336)983-0734, (336)994-2418, (336)368-5369, or (336)427-2374 Monday through Friday 8:30 a.m. to 5:00 p.m. Visit the Stokes County website at [https://www.co.stokes.nc.us/departments/electronic\\_tax\\_forms.php](https://www.co.stokes.nc.us/departments/electronic_tax_forms.php) for additional forms.**