

**LIST YOUR INDIVIDUAL, BUSINESS OR REAL PROPERTY
BEFORE JANUARY 31
as per N.C.G.S. 105-296**

Individual personal property: Owners are required to list their individual personal property located in McDowell County as of January 1 each year. Listing forms will be sent to those individuals who listed personal property last year. Examples of personal property are as follows: singlewide mobile homes, boats, boat motors, jet skis, aircraft, multiyear/permanent tagged motor vehicles or utility/boat trailers, and any untagged motor vehicles, utility/boat trailers, or recreational vehicle (motor vehicle or trailer that includes living quarters), plus any structures such as decks, porches, covers and additions associated with any RV's. For more information you may email personalproperty@mcdowellgov.com or contact the Personal Property Listing Office @ 828-652-0700 ext 1322.

Business personal property: Owners are required to list their business personal property located in McDowell County as of January 1 each year and are subject to an audit. Listing forms will be sent to those business owners who listed their business last year. For more information you may email businesslisting@mcdowellgov.com or contact the Business Listing Office @ 828-652-0700 ext 1305.

Real property: Owners are not required to file a listing unless you make changes to your property (new buildings, additions, improvements or deletions) or no longer qualify under the provisions of any program (present use deferment, elderly/disabled exclusion, etc). Ownership of real property is determined as of January 1 and transfer of ownership during the year does not relieve the seller of tax liability. If you have made any changes to your real property, please contact the Assessing Department by January 31, by emailing assessing@mcdowellgov.com or contacting the Real Property Listing Office @ 828-652-0700 ext 1361 or 1363.

Failure to list individual, business or real property will result in a 10% penalty each year that it was not listed. Please make sure the Tax Assessing Department has your correct address, failure to receive a tax bill does not eliminate the tax lien or the penalties.

PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED PERSONS

G.S. 105-277.1 excludes the first \$25,000 or fifty percent (50%), whichever is greater, of certain residential property owned and occupied by McDowell County residents aged 65 or older or totally and permanently disabled who meet the income requirement. Disposable income includes all income received other than gifts or inheritances received from a spouse, lineal ancestors or lineal descendants. If you applied and qualified for the exemption previously, it will not be necessary to apply again provided your income (including spouse) for the past year does not exceed the limits. If you have become eligible, it will be necessary for you to make an application no later than **June 1**.

DISABLED VETERANS AND CIRCUIT BREAKER

Also effective is the Disabled Veteran Exclusion (honorably discharged veteran who has total and permanent service-connected disability) or their unmarried surviving spouse, and the Circuit Breaker Property Tax Deferment Program. Applications are due **June 1**.

AGRICULTURAL, HORTICULTURAL AND FOREST LAND APPLICATION AT PRESENT USE VALUE

Property coming within one of the classes defined in G.S. 105-277.3 but having a greater value for other uses shall be eligible for taxation on the basis of the value of the property in its present use, only if a timely and proper application is filed with the Assessor in which the property is located. If you applied and qualified for Present-Use Value previously, it will not be necessary to apply again. If you have become eligible, applications must be filed no later than **January 31**.

All parcels enrolled in any tax relief program are subject to periodic review by the County Assessor. Please visit our county website www.mcdowellgov.com (info can be found under Tax Assessing Department), email us @ assessing@mcdowellgov.com or call 828-652-0700 for more information about these programs.

TAMMY WYLIE, MCDOWELL COUNTY ASSESSOR