

**LISTING PERIOD BEGINS ON JANUARY 1, 2022 & ENDS JANUARY 31, 2022**

**Property owners who do not need to list include:**

- 1) Real estate owners with no changes since the last listing period.
- 2) Registered vehicle owners, (vehicles that have active registration with the NC Division of Motor Vehicles).

**Property owners who do need to list include:**

- 1) Anyone that has made improvements to their property, such as:
  - A) New construction, new roof, remodel, new barns, outbuildings or any other additions or changes to the real property
  - B) Set-up a mobile home (single or double-wide)
- 2) Anyone owning unregistered or permanent tag vehicles
- 3) Anyone owning non-household personal property
- 4) Anyone owning business personal property
- 5) Anyone owning rental property (vacation or residential)

**The above refers to property owned as of January 1, 2022.**

All listings, including those submitted by mail, must be received in the Assessor's Office prior to the end of the listing period. Assistance is available at the **Tax Office** in the **County Administration Building**,

**Monday-Friday 8:00 A.M.- 5:00 P.M.**

Annual listing of your property is required even if you have appealed or intend to appeal the value placed on the property. Appealing a value is an entirely separate subject and should not delay listing property during the regular listing period.

**NOTE:** Penalty for failure to list before the close of the tax listing period is ten percent (10%) of the tax levied.

**INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION  
FOR ELDERLY OR DISABLED PERSONS**

NCGS 105-277.1: North Carolina excludes from property taxes, upon approved application, a portion of the appraised value of a permanent residence owned and occupied by North Carolina residents who are at least 65 years of age or are totally and permanently disabled, and whose income does not exceed \$ 31,900. The amount of the appraised value of the residence that may be excluded from taxation is the greater of \$ 25,000 or 50% of the appraised value of the residence. Income means all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. If you received this exclusion last year, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion last year but the property no longer qualifies for any reason, please notify the Assessor. Failure to notify the Assessor that the property no longer qualifies for the exclusion may cause the property to be subject to discovery with penalties and interest pursuant to NCGS 105-312. If you did not receive the exclusion last year, but are now eligible, you may obtain an application from the County Tax Department. **It must be filed with the Assessor by June 1, 2022.**

**PROPERTY TAX HOMESTEAD CIRCUIT BREAKER DEFERMENT**

NCGS 105-277.1B: North Carolina defers a portion of the property taxes on the appraised value of a permanent residence owned and occupied by a North Carolina resident who has owned and occupied the property at least 5 years, is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$ 47,850. If the owner's income is \$ 31,900 or less, then the portion of property taxes imposed on the residence that exceeds 4% of the owner's income may be deferred. If the owner's income is more than \$ 47,850, then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred. The deferred taxes become a lien on the residence and the most recent 3 years of deferred taxes preceding a disqualifying event become due with interest upon one of the following disqualifying events: 1) the owner transfers the residence; 2) the owner dies; 3) the owner ceases to use the property as their permanent residence.

Multiple owners of a permanent residence must all qualify for the circuit breaker before a deferment of taxes will be allowed. You must apply for the circuit breaker program every year you wish to defer taxes. Applications may be obtained from the Assessor and must be returned and filed with the Assessor **by June 1, 2022.**

**NOTE:** A owner who qualifies for both the property tax homestead exclusion and the property tax homestead circuit breaker may elect to take only one of these forms of property tax relief.

**DISABLED VETERAN PROPERTY TAX HOMESTEAD EXCLUSION**

NCGS: 105-277.1C: Effective January 1, 2009: A permanent residence owned and occupied by an owner who is a North Carolina resident and who is an honorably discharged disabled veteran **or** the unmarried surviving spouse of an honorably discharged disabled veteran is designated a special class of property. The first \$ 45,000 of appraised value of the residence is excluded from taxation. There is no age or income requirement for eligibility. Applications may be picked up in the Tax Office and filed with the Assessor through **June 1, 2022.** You must be a North Carolina permanent resident and the property must be owner occupied.

**APPLICATION FOR TAXATION AT PRESENT-USE VALUE**

Property coming within one of the classes defined in G.S. 105-277.3 shall be eligible for taxation on the basis of the value of the property in its present use if a proper application is filed with the assessor of the county in which the property is located. The application shall clearly show that the property comes within one of the classes and shall also contain any other relevant information required by the assessor to properly appraise the property at its present-use value. A new application is not required to be submitted unless the property is transferred or becomes ineligible for use-value appraisal because of a change in use or acreage. **Application must be filed with the Assessor by January 31, 2022.**

Anyone seeking taxation at present-use value must qualify under one of the following:

- 1) have owned the property for four (4) years prior to the listing period in which the application is filed
- 2) reside on the property, **or**
- 3) have property already on present-use value in the same classification in which the application that is being filed is for.

Classification under which taxation at present-use value may apply are as follows:

- 1) **Agricultural land** - land that is a part of a farm unit that is actively engaged in the commercial production or growing of crops, plants, or animals under a sound management program and containing at least ten (10) acres.
- 2) **Forestland** - land that is a part of a forest unit that is actively engaged in the commercial growing of trees under a sound management program containing twenty (20) acres.
- 3) **Horticultural land** - land that is a part of a horticultural unit that is actively engaged in the commercial production or growing of fruits, vegetables, nursery or floral products under a sound management program containing at least five (5) acres.
- 4) **Wildlife Conservation Program** - land that is designated a special class of property under Article V, Section 2(2) of the NC Constitution.

**ALLEGHANY COUNTY TAX OFFICE – 348 S. MAIN STREET – SPARTA NC TELEPHONE: 336.372.8291**  
**RITA MILLER – TAX ADMINISTRATOR**  
<http://www.alleghanycounty-nc.gov/>