

What items should be listed as personal property for tax purposes?

- Singlewide manufactured (mobile) homes.
- Doublewide manufactured homes IF you do NOT own the land where the home is located.
- Watercraft such as inboard/outboard boats, boat motors, sailboats, pontoons, houseboats, canoes and jet skis.
- Aircraft including experimental and ultra-light.
- Any property that has a Multi –Year license tag or Permanent license tag , utility, boat, cattle trailers, camping/travel home campers, IRP (International Registration Plan tags-unless Public Service do not list).
- Untagged Vehicles without a current annual renewal tag, cars, trucks, motorcycles, campers, motor homes and trailers.
- Equipment used in connection with a business or farm that is income producing.

Why do I need to list my personal property?

N.C.G.S. 105-285 states that all taxpayers that own real estate, personal property or business personal property as of January 31 of each year are required to be listed with the county. Value, ownership, and place of taxation of personal property, both tangible and intangible, shall be determined annually as of January 1. Property is to be listed with the County tax office where the property is located as of January 1. Surry County is on a permanent listing for real estate. Taxpayers with real estate are not required to list their real property every year **unless they have new construction or improvements to real property.**

How do I list my property with the County tax office?

If you listed personal property in Surry County last year or you just acquired real estate last year, you should receive a listing form in the mail on or after January 1. If you are listing for the first time or have not received your listing form in the mail you may call us a 336-401-8100, or visit the Surry County tax office at 201 E. Kapp Street, Dobson between the hours of 8:15 am and 5:00 pm Monday through Friday.

Whose duty is it to list?

N.C.G.S. 105-308 states that every person in whose name any property is to be listed shall list the property with the assessor within the time allowed by law on an abstract setting forth the information required. In addition to all other penalties prescribed by law, any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor.

I have sold or transferred my personal property that is preprinted on my listing form prior to January 1; do I need to return my listing form?

Yes, during the current listing period you may mark through any preprinted item and explain what happened to the property example; date sold, date junked, etc. ., sign and return the listing to the Surry County Tax office to avoid being taxed on that property.

Do I still have to pay taxes for a full year on the personal property (manufactured home, boat, camper, etc.) that I sold after January 1?

Yes, you are taxed based on what property you owned January 1. Additionally, you will need to mark through the item on your next year's listing form.

Can I fax or email my listing form to the Surry County Tax Office?

You may fax your listing if we have a signature on file; however we are unable to accept any listing by email.

Can I list/unlist by phone?

No, the listing form is required to be returned with signature with affirmation of ownership.

If I registered my manufactured home title with the NC Department of Motor Vehicles, do I need to complete a listing form?

Yes. Registering your manufactured home title with the NC Department of Motor Vehicles does not list your manufactured home for tax purposes. It is the taxpayer's responsibility to list any personal property for tax purposes by completing an official Surry County Property Tax listing form, N.C.G. S. 105-308.

If I do not have a title or the title for my singlewide manufactured home is not registered in my name, am I responsible for listing and paying taxes on my singlewide manufactured home?

Yes. N.C. G. S. 105-306 (c), (1) the owner of the equity of redemption in personal property subject to a chattel mortgage shall be considered the owner of the property.

If I registered my watercraft with the NC Wildlife Commission, do I need to complete a listing form?

Yes, registering your watercraft with the NC Wildlife Commission, does not list for tax purposes. Taxpayer must complete an official Surry County Property Tax listing form.

If there are no changes on my listing form, is it necessary to return?

Yes, N.C. G.S. 105.310 states , "Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information, is true and complete". Listing form must be returned to the Surry County Tax office by January 31, to avoid being assessed with a 10% penalty.

My listing form has two names; do both individuals need to sign it?

No, only one individual needs to sign the listing form.

Do I list my 4-wheeler?

No, unless it is used in connection with a business or farm that is income producing.

Do I list my boat and trailer together?

No, list your boat along with motor only, however if the boat trailer does not have a current NC license tag, additionally it will need to be listed also.

My vehicle has a current NC license plate, is it necessary to list?

No, vehicles with a current NC License Plate are not to be listed. Vehicles with current NC license plates are taxed at the time the license plate is renewed.

How do I appeal the value of my personal property?

If you do not agree with the value printed on the tax listing form you may send a written appeal with your listing form. Appeals should be submitted in writing with as much information about the property as possible. Appeals must be received by January 31.

Is the postage meter machine date acceptable as the date of verifying I mailed my listing form?

No, the Post Office post mark is the only date that is acceptable.

When and where can I apply for the elderly exclusion?

Applications are accepted January 1 through June 1. An application can be picked up at the Surry County Tax Office at 201 E. Kapp St, Dobson between the hours 8:15 am and 5:00 pm Monday through Friday or by calling the office at (336)401-8100 and one will be mailed to you. You must meet certain criteria to qualify.

Do I have to reapply every year for the Elderly exclusion?

No, once you are accepted into the program, you do not need to reapply.

Can any veteran apply for the Disabled Veteran's Exclusion?

No. You must be a disabled veteran with a service-connected injury or the unmarried, surviving spouse of a disabled veteran.

What is the income amount a senior adult can have to qualify for the Elderly exclusion?

The income to qualify for 2014 is \$28,600. The amount to qualify is subject to change each year.