

GASTON COUNTY TAX OFFICE

PROPERTY TAX LISTING NOTICE

LIST PROPERTY DURING THE LISTING PERIOD

North Carolina General Statute 105-308 requires every person who owns any taxable property to list the property with the Assessor during the annual listing period. NCGS 105-307 provides that the listing period shall begin on the first business day in January and shall end on January 31, 2017. Any property which is not listed or listed after the required time period shall be subject to the **mandatory late listing penalty equal to 10% of the tax due. The willful failure to list is a Class 2 misdemeanor.**

Individual extensions may be granted upon written request provided the request is submitted during the regular listing period. The listing extension shall not exceed April 17, 2017. Requests submitted after the close of the listing period cannot be granted. Business Extension requests may be submitted online at <https://egov.gastongov.com/TaxListingExtension/>.

PROPERTY TO BE LISTED

THE ASSESSMENT DATE FOR PROPERTY OWNERSHIP IS JANUARY 1, 2017. **PROPERTY TO BE LISTED INCLUDES ITEMS SUCH AS: BUSINESS PERSONAL PROPERTY, WATERCRAFT, BOAT MOTORS, AIRCRAFT, MOBILE HOMES AND IMPROVEMENTS, UNTAGGED VEHICLES, MULTI-YEAR / PERMANENT TAGGED TRAILERS AND IRP PLATED VEHICLES.**

All motor vehicles with a current annual NC tag and registration, except for IRP plated vehicles, do not need to be listed for property taxes. These will be assessed and billed from the registration or renewal of a valid North Carolina license plate.

GENERAL EXEMPTIONS AND EXCLUSIONS

Any taxpayer claiming exemption must apply annually for any new acquisitions, or notify the County of any changes in use or ownership. Any existing exempt property will not need reapplication. New applications or revised applications must be filed during the regular listing period.

PROPERTY TAX RELIEF FOR THE ELDERLY AND DISABLED

Permanent North Carolina residents 65 years old and over or totally & permanently disabled as of January 1, 2017 with a **2016 income between \$0 and \$29,500** may be eligible for property tax relief through the **Homestead Exclusion Program** or through the **Circuit Breaker Tax Deferral Program** if their 2016 income did not exceed \$44,250.

Certain discharged veterans with a *permanent total service connected disability* (or surviving unmarried spouse) or veteran receiving benefits for specially adaptive housing under 38 U.S.C. 2101 are entitled to an exclusion of up to \$45,000 in assessed value.

The application deadline for the Homestead Exclusion, Disabled Veterans Exclusion and the Circuit Breaker Programs is June 1.

PRESENT USE VALUE ASSESSMENT

Applications for the Present Use Value Assessment Programs must be **filed during the month of January**, or within **thirty (30) days** of a **change in value notice**. New applications are required when changes occur to the property or to the use of the property, when new property is added to the program, or when ownership changes. The property owner must report any changes that may affect eligibility of the property during the January listing period following the change. The failure to report those changes may result in penalties in addition to the deferred taxes becoming due and payable. By law, certain applications are reviewed each year for compliance.

LISTING DATES:

TUESDAY, JANUARY 3, 2017– TUESDAY, JANUARY 31, 2017

OFFICE HOURS: MONDAY – FRIDAY (8:30 AM – 5:00 PM)

OFFICE LOCATION: 128 W. MAIN AVE, GASTONIA, NC

FOR INFORMATION (704) 810-5848 BUSINESS LISTINGS (704) 810-5823
WEB ADDRESS: www.gastongov.com

Poster may be removed on February 1, 2017