



## IMPORTANT INFORMATION FOR 2013 TAX LISTING - PLEASE READ CAREFULLY

### WHEN TO LIST?

Listing of 2013 taxes will begin Wednesday, January 2, 2013. The deadline for listing is January 31, 2013. COMPLETED FORMS MUST BE POSTMARKED BY THE U.S. POSTAL SERVICE (NOT METERED) NO LATER THAN JANUARY 31, 2013 TO AVOID A LATE PENALTY OF 10% ON THE TAX AMOUNT.

### WHERE TO LIST?

All necessary listing forms and exemption or exclusion applications are available in the Surry County Tax Department. If you need assistance in filing or if you need a copy of your 2012 listing, you may call or come by the Surry County Tax Department in Dobson with your listing form and someone will assist you. Office hours: M-F, 8:15 a.m. - 5:00 p.m.

## INSTRUCTIONS FOR COMPLETING THE LISTING FORM

**SECTION A. Name and Address.** Check this information and make necessary corrections. **If your address consists only of a post office box number, also include your physical address.**

**SECTION C. Phone, Date of Birth, Employer and email address.** Complete this section.

**SECTION D. Real Estate Information.** Real estate listing forms were mailed to all people with known improvements or changes reflected by building permits or recorded deeds. These forms must be completed and returned to the Surry County Tax Department. If you failed to receive a listing form on which to report new construction or improvement, you must contact the Surry County Tax Department to obtain the proper form. Late listing penalties will not be charged on real estate, unless new construction or other improvements are made to the property and not reported. Enter the type and cost of any improvements made to real estate since January 1, 2012 and give the percentage completed as of January 1, 2013. Examples: additions, new construction, decks, outbuildings, remodeling, siding, etc. Identify any buildings that have been destroyed since January 1, 2012.

**SECTION F. Preprinted Personal Property.** This section includes personal property you listed in 2012. Review preprinted information. Mark through any item(s) not owned by you on January 1, 2013 and any vehicle(s) with a current North Carolina license tag, except multi-year tags, three month tags and permanent tags. If an item(s) was sold, please indicate the new owner and date sold. Add new item(s) in Section G. Pursuant to N.C.G.S. 105-317.1(c), **the taxpayer may appeal the value, situs or taxability of personal property within thirty (30) days after the date of notice.**

**SECTION G. List Unlicensed (Untagged) Vehicles and Other Unlicensed (Untagged) Items Not Shown in Section F.** Please list any of the following personal property **owned as of January 1, 2013 and located in Surry County:** Aircraft, boats, boat motors, jet skis, manufactured homes, double-wide manufactured homes on land other than manufactured home owner, manufactured office, unlicensed motor vehicles, unlicensed motorcycles, unlicensed utility trailers, unlicensed livestock trailers, unlicensed boat trailers, unlicensed campers, unlicensed motor homes, vehicles with three (3) months tags, vehicles with multi-year tags and permanent tags. Please indicate year acquired and cost. The tax on a licensed boat trailer does not include the boat. **Single-wide manufactured home owners must list their manufactured home(s) every year** as personal property. List brand name, year, width, length, VIN, physical address and land owner. If pre-printed manufactured home information in Section F is correct, do not list your manufactured home again.

**SECTION H.** If someone has a manufactured home (single-wide or double-wide) on your property that does not belong to you, please provide his or her name and address. Manufactured home park owners are required by General Statute 105-316 to provide a list of names of owners of manufactured homes in parks. If needed, attach a separate sheet.

**SECTION I. Signature.** **SIGN, DATE AND AFFIRM TO THE ACCURACY OF THE LISTING IN THE SPACE PROVIDED. UNSIGNED LISTINGS WILL BE REJECTED.**

**COMPLETION OF LISTING FORM:** By completing this form, you are responsible for paying all taxes on property listed.

**DEFERRED APPLICATIONS:** Properties that are under sound management for the production of **agricultural, horticultural, forestry products or Wildlife Conservation** may qualify for a reduced valuation through deferred taxes. Application must be filed no later than January 31, 2013.

**APPLICATION FOR EXEMPTION** - If you feel that your property qualifies for tax exemption because it is used for: religious, educational, charitable, literary, cultural, scientific purpose or builder's inventory property tax deferral, you must file your application in **January**. **NOTE: Organizations that are currently receiving an exemption must file an application for each new property they acquire.**

### **EXCLUSIONS or TAX DEFERRED HOMESTEAD CIRCUIT BREAKER**

**For 2013, North Carolina owners who occupy their permanent residence may qualify for one of two available exclusions or the tax deferred Homestead Circuit Breaker. Qualifications for the ELDERLY OR DISABLED EXCLUSION: The owner must be 65 years or older or totally and permanently disabled and 2012 income for owner and spouse is \$28,100 or less. The application must be furnished to the Tax Department between January 1 and June 1, 2013. The exclusion is the greater of \$25,000 or 50% of the appraised value of the permanent residence and one acre. Qualifications for the DISABLED VETERAN EXCLUSION: An honorably discharged veteran with a total and permanent service-connected disability or the veteran's unmarried surviving spouse or receive benefits for specially adapted housing under 38 USC Sec. 2102 and an application furnished between January 1 and June 1. The exclusion is up to \$45,000 of the appraised value of the permanent residence and one acre. Qualifications for the TAX DEFERRED HOMESTEAD CIRCUIT BREAKER: The owner of the permanent residence must be 65 years or older or totally and permanently disabled, owned and occupied their permanent residence for five (5) years and the 2012 income for owner and spouse does not exceed \$42,150. Application is due annually and must be received by June 1. TAXES OVER THE EXCLUDED AMOUNT ARE DEFERRED TAXES WHICH ARE A LIEN ON THE PROPERTY. PAYMENT OF DEFERRED TAXES IS DUE UPON A DISQUALIFYING EVENT.**

**IMPORTANT! AVOID A 10% PENALTY BY COMPLETING, SIGNING AND RETURNING THIS LISTING  
NO LATER THAN JANUARY 31, 2013.**

SURRY COUNTY TAX DEPARTMENT  
PO BOX 1028  
MOUNT AIRY, NC 27030  
PHONE: (336) 401-8100 OR (336) 366-8100 Elkin area  
Web site: [www.co.surry.nc.us](http://www.co.surry.nc.us)