

# 2020 Notice of Property Tax Listing

READ CAREFULLY - YOU MAY BE REQUIRED AND HELD RESPONSIBLE TO LIST.

All persons who have or who may acquire any interest in any real or personal property that may be or may become subject to a lien for taxes are hereby charged with notice that such property is or should be listed for taxation, that taxes are or may become a lien thereon, and that if taxes are not paid the proceedings allowed by law may be taken against such property. This notice shall be conclusively presumed, whether or not such persons have actual notice. N.C.G.S. 105-348

**General rule** - per N.C.G.S. 105-308; anyone who, on January 1 (the date as of which property is to be listed) owns property subject to taxation must list such property within the period set forth in this notice and that any person who fails to do so will be subject to the penalties prescribed by law.

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. The failure to list shall be prima facie evidence that the failure was willful. Any person who willfully attempts, or who willfully aids and abets any person to attempt, in any manner to evade or defeat the taxes imposed by law, whether by removal or concealment of property or otherwise, shall be guilty of a class 2 misdemeanor. N.C.G.S. 105-308

**REAL PROPERTY** - as required by N.C.G.S. 105-303, Rutherford County uses a permanent listing system for property classified as real property (land and improvements). Therefore, the ownership of all real property conveyances is listed for you. However, N.C.G.S. 105-309(c)(4) requires any new construction, additions or demolitions, and changes of any kind made on your real property during calendar year 2019 or prior must be listed during the month of January 2020. Note: if you purchased a property during calendar year 2019; which on January 1, 2019 was vacant land or did not have all the structural improvements constructed on the property that was there at the time of your purchase, you must list the construction made by the seller prior to your purchase. Failure to timely list any changes made to real property will result in penalties and possible interest being applied. N.C.G.S. 105-312 requires a penalty of 10% be added for each listing period that has lapsed since changes to the property should have been listed.

**PLEASE NOTE: OBTAINING A COUNTY OR MUNICIPAL BUILDING PERMIT DOES NOT FULFILL THE LEGAL REQUIREMENT TO LIST CHANGES TO REAL PROPERTY REQUIRED BY THIS NOTICE.**

**ALL TAX-EXEMPT PROPERTY** – All property held by a non-profit, religious, educational, or charitable owner should also have an approved application for exemption on file. It is the responsibility of the property owner to see that the application is on file. Newly acquired real and personal property owned by a church, civic organization or fraternal order, and homeowner or property owners' associations, will be assessed for taxes unless an application for exemption is made prior to the close of the listing period by Friday, January 31, 2020. Notice is also given that any legal or physical changes to real or personal property previously exempted may require an updated application to be filed. Failure to comply will result in the property being assessed along with all applicable penalties.

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## TAX RELIEF FOR ELDERLY OR DISABLED - THREE TYPES OF TAX RELIEF ARE AVAILABLE:

1. Persons who became 65 years of age or totally and permanently disabled in 2019 or earlier, and whose total income from all sources during calendar year 2019, does not exceed \$31,000 may qualify for an exclusion up to \$25,000.00 or 50% of the assessed value of their permanent residence, whichever is greater.
2. Persons who became 65 years of age or totally and permanently disabled in 2019 or earlier, and whose total income from all sources during calendar year 2019 does not exceed \$31,000 or if more than \$31,000 - but not exceeding \$46,500 may elect to defer any tax greater than 4% or 5% of their total income as allowed by statute. Note: deferred taxes are a lien on the real property.
3. Honorably discharged veterans with a 100% service-connected disability, or the surviving spouse of a disabled veteran who has not remarried, may qualify for an exclusion of the first \$45,000.00 of the appraised value of their permanent residence.

APPLICATIONS FOR TAX RELIEF MAY BE TIMELY FILED THROUGH JUNE 1, 2020.

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## SPECIAL PROVISIONS FOR DEPLOYED MILITARY PERSONNEL BY LEGISLATION

Enacted by the NC General Assembly, members of the armed forces or the armed forces reserves of the United States on active duty in support of operation enduring freedom or noble eagle, or operation Iraqi freedom on or after September 11, 2001 or January 1, 2003 respectively, or a member of the NC army national guard or the NC air national guard called to active duty in support of operation enduring freedom or noble eagle or operation Iraqi freedom on or after September 11, 2001 or January 1, 2003 respectively, are waived of their responsibility to list property and otherwise comply with the legal standard set forth herein, for up to 90 days from the end of their deployment and by so doing are not subject to civil or criminal penalties for failure to list the property otherwise required to be listed during deployment. Ref: sect. 5(b) of house bill 168 of session laws 2001, and sect. 4(b) of senate bill 936, session laws 2003.

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## SPECIAL REQUIREMENTS FOR PROPERTY IN PRESENT-USE VALUE PROGRAM

N.C.G.S. 105-277.5 requires that not later than the close of the listing period following a change which could disqualify all or part of a tract of land receiving the benefit of the present-use value program, the property owner shall furnish the assessor with complete information regarding such change. Any property owner who fails to notify the assessor of changes as required by law shall be subject to a penalty of 10% of the total amount of the deferred taxes and interest thereon for each listing period for which the failure to report continues.

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## PERSONAL PROPERTY SUCH AS:

**MANUFACTURED OR MOBILE HOME** – Manufactured or mobile homes must be listed under NC law. Park owners with three (3) or more units are responsible for reporting all units in their park. However, regardless of where located, all owners of manufactured or mobile homes are still required to confirm the listing of their manufactured or mobile home by timely filing an individual listing form.

**OTHER PERSONAL PROPERTY** – You must list all unregistered (not-tagged) motor vehicles, motorcycles, recreational vehicles, campers, travel trailers, and utility trailers. All manufactured homes, boats, personal watercraft and aircraft must also be listed.

**BUSINESS-PERSONAL PROPERTY** - Personal property used in the production of income or in connection with any business enterprise, must be listed on the appropriate business-personal property listing form. This includes machinery & equipment, furniture & fixtures, computers, supplies, and expensed items used in connection with a sole proprietorship, partnership or corporation. Whether located at a specifically designated business address or a home-based business.

\*\*\* LISTING FORMS WILL BE MAILED IN DECEMBER 2019 FOR PERSONAL PROPERTY ON RECORD IN 2019. \*\*\*

Every operator providing, renting, or leasing space to three or more mobile homes, boats or watercrafts, or aircrafts is required to furnish the assessor with the name of the owner(s) of such property and a description of such property for which space is rented or leased. Any operator failing to report such information by Friday, January 31, 2020 shall be liable for a penalty to be measured by any portion of the tax of the personal property that has not been paid at the time the action to collect this penalty is brought, plus \$250.00. The penalty may be recovered in a civil action in the appropriate division of the general court(s) of Rutherford County. N.C.G.S.105-316(a) and (b)

COMPLETED LISTING FORMS MUST BE RETURNED TO THE OFFICE OF THE COUNTY ASSESSOR BY FRIDAY, JANUARY 31, 2020. If you need assistance, you may come by the Office of the County Assessor, 125 West 3<sup>rd</sup> Street from 8:30 a.m. To 5:00 p.m. beginning January 2, 2020.

LISTING WILL BEGIN THURSDAY, JANUARY 2, 2020 AND END FRIDAY, JANUARY 31, 2020.

**TIMELINESS:** TO AVOID THE 10% LATE LISTING PENALTY, LISTING MAY BE SUBMITTED IN PERSON AT THE OFFICE OF THE COUNTY ASSESSOR, OR SUBMITTED BY MAIL AND AFFIXED WITH A U.S. POSTAL SERVICE APPLIED POSTMARK DATED JANUARY 31, 2020 OR EARLIER. LISTINGS SUBMITTED BY MAIL WITHOUT A U.S. POSTAL SERVICE APPLIED POSTMARK WILL BE RECORDED AS FILED WHEN ACTUALLY RECEIVED IN THE OFFICE OF THE RUTHERFORD COUNTY ASSESSOR. LIST BY FRIDAY, JANUARY 31, 2020 TO AVOID 10% PENALTY FOR LATE LISTING.

**ATTENTION BUSINESS OWNERS:** PURSUANT TO N.C.G.S. 105-310.1, 105-311, AND LOCAL RESOLUTION, RUTHERFORD COUNTY NOW ALSO ACCEPTS BUSINESS PERSONAL PROPERTY FORMS FILED ELECTRONICALLY. PLEASE VISIT WEBSITE [BIZLINK.TAXSCRIBE.COM](http://BIZLINK.TAXSCRIBE.COM) CONTACT THE TAX OFFICE FOR MORE INFORMATION. IF FILING ELECTRONICALLY, FORMS MUST BE SUBMITTED VIA THIS WEBSITE. FORMS SUBMITTED BY FAX OR EMAIL WILL BE REJECTED. REQUEST FOR EXTENSION TO LIST UNTIL APRIL 15<sup>TH</sup> WILL BE ACCEPTED VIA WEBSITE ALSO. BUSINESS PERSONAL PROPERTY LISTING FORMS OR EXTENSION REQUEST MUST BE RECEIVED NO LATER THAN JANUARY 31, 2020 IN PAPER FORM BY MAIL OR IN PERSON OR SUBMITTED ELECTRONICALLY TO AVOID 10% PENALTY.

LISTING FORMS ARE AVAILABLE AT THE ASSESSOR'S OFFICE OR ONLINE ON THE REVENUE/TAX ADMINISTRATORS DEPARTMENT PAGE AT [WWW.RUTHERFORDCOUNTYNC.GOV](http://WWW.RUTHERFORDCOUNTYNC.GOV)