

# LIST YOUR PERSONAL PROPERTY LISTING PERIOD EXTENDED TO MARCH 2, 2026

1. **Only** real property will be automatically listed by the Tax Administrator's Office with no late listing penalties applied.
2. Property owners must continue; however, during January to list any improvements or changes to real property in the past year.
3. All taxable personal property is required to be listed and is also subject to a late listing penalty. **Taxable personal property includes: (a) mobile homes, (b) untagged motor vehicles, (c) boats, (d) boat motors, (e) farm equipment and (f) airplanes.**  
**\*Multi-year or permanent tagged trailers and IRP tagged vehicles should be listed as either business personal property or personal property.**
4. Listing forms will only be sent to those individuals who have listed personal property the previous year. Anyone not receiving a listing form that has personal property to list or changes in real estate to report may obtain a form in room 202 of the Listing Department or on-line at [www.wilkescounty.net](http://www.wilkescounty.net) under Tax Administration Downloads.
5. If you own a business, you must list business personal property. Special forms will be mailed to all known businesses. If you own a business and do not receive a form, write or come by the Tax Listing Department (Room 201), County Office Building, Wilkesboro or get one on-line. Business personal property listings are subject to an audit.
6. **ALL LISTING FORMS MUST BE COMPLETED, SIGNED AND RETURNED TO OUR OFFICE REGARDLESS IF YOU FILLED ONE OUT LAST YEAR.**
7. **FAILURE TO LIST PERSONAL PROPERTY DURING THE LISTING PERIOD WILL RESULT IN A 10% PENALTY.**

## **PROPERTY TAX RELIEF FOR ELDERLY, PERMANENTLY DISABLED PERSONS AND DISABLED VETERANS – Applications accepted through June 1<sup>st</sup>.**

**G. S. 105-277.1** excludes from property taxes the greater of \$25,000 or 50% of the appraised value of a permanent residence owned and occupied by a qualifying owner. A qualifying owner is an owner who meets all the following requirements as of January 1 preceding the taxable year for which the benefit is claimed. Applicants must be 65 years of age or totally and permanently disabled whose total income does not exceed \$38,800 husband and wife combined. The exclusion covers real property occupied by the owner in connection with his or her permanent residence. Disposable income includes all moneys received other than gifts or inheritances received from a spouse, lineal ancestors, or lineal descendants. If you applied and qualified for the exemption in 2025 it will not be necessary for you to apply again, provided your income (including spouse) did not exceed \$38,800.

**G. S. 105-277.1B Property Tax Homestead Circuit Breaker Deferment.** NC defers a portion of the property taxes of a permanent residence owned and occupied by a NC resident who has owned and occupied the property at least five years, is at least 65 years of age or is totally and permanently disabled and whose income does not exceed \$58,200. If the owner's income is \$38,800 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 \$38,800, 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 three years of deferred taxes preceding a disqualifying event become due with interest.

**DISABLED VETERAN EXCLUSION:** also may apply to a widow of a disabled veteran: Owner must have a permanent and total disability that is SERVICE-CONNECTED or receives benefits under 38 U.S.C. 2101 (specially adapted housing). Disability must be proven with a veteran's disability certification from the VA or other federal agency. Assessment reduction = FIRST \$45,000 OF VALUE. If you have become eligible since January 1, 2021 for the exemption it will be necessary for you to make application.

**AGRICULTURAL, HORTICULTURAL AND FOREST LAND --- APPLICATION FOR TAXATION AT PRESENT USE VALUE G.S. 105-277.4.** Property coming within one of the classes defined in G.S. 105-277.3, but

having a greater value for other uses shall be eligible for taxation on the basis of the value of the property in its present use. Only if a timely and proper application is filed with the Tax Administrator of the county in which the property is located. Applications are available at the Tax Appraisal Department (Room 202) or on line. Failure to report changes to your property in the Use Program could result in the property being removed from the program and deferred taxes being billed. **Applications accepted through the listing period, or within 30 days of a notice in change of value, or within 60 days of a transfer of the land.**

**ALL EXEMPTIONS AND PROPERTIES IN LAND USE ARE SUBJECT TO AUDIT.**  
All forms are available on our website at [www.wilkescounty.net](http://www.wilkescounty.net) under Tax Administration.

If you have any questions call the Listings Department at 336-651-7304.

John Yates  
Wilkes County Interim Tax Administrator