

PUBLIC NOTICE

2019 JOHNSTON COUNTY TAX LISTING

TAX LISTING BEGINS TUESDAY, JANUARY 1, 2019 AND ENDS ON THURSDAY, JANUARY 31, 2019

LIST TAKERS WILL BE AVAILABLE FOR ASSISTANCE MONDAY THROUGH FRIDAY FROM 8:30 AM TO 5:00 PM IN THE JOHNSTON COUNTY COURTHOUSE ANNEX LOCATED AT 207 EAST JOHNSTON STREET, SMITHFIELD, NC.

All taxable personal property and all changes or additions made to real property must be listed annually for taxation as of its status on January 1, 2019.

WHAT TO LIST

1. Single wide and double wide mobile homes, unlicensed motor vehicles, watercraft (including boats, motors and jet skis), aircraft, multi-year tagged trailers, farm trucks, farm equipment used to produce income, international registration plan (IRP) plated vehicles, and business personal property. Owners of single wide and double wide mobile homes, *who do not own the land* where the unit sits, must list them as personal property.
2. All household furnishings used as rental property, both single and multifamily residential structures.
3. ALL UNLICENSED/UNTAGGED vehicles including ATVs and motorcycles. All assets and supplies of businesses. Business Personal Property forms can be obtained at www.jcto.org or by calling (919) 989-5130.
4. Business Personal Property must be listed on a business personal property form. This form may be obtained at www.jcto.org or by calling (919) 989-5130.
5. All improvements or changes made to real estate in 2018.

Listings must be received in January each year to avoid a 10% late list penalty.

Initial applications for 2019 Present Use Valuation for agricultural, horticultural, or forestry management deferral must be submitted by January 31, 2019.

Initial applications for Elderly/Disabled Exclusion must be received by June 1, 2019. Qualified owners must be at least 65 years of age or totally and permanently disabled. In addition, the owner must be a permanent North Carolina resident with a total 2018 income less than or equal to \$30,200. This program excludes the greater of \$25,000 or 50% of the assessed value of the qualified owner's permanent residence.

Initial applications for Disabled Veteran Exclusion must be received by June 1, 2019. This program excludes up to \$45,000 of assessed value of the permanent residence of an honorably discharged disabled veteran or a disabled veteran who was discharged under honorable conditions who has either a total and permanent disability that is service connected or who receives benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to the unmarried surviving spouse of a veteran.

Applications for Circuit Breaker Property Tax Deferral must be received by June 1, 2019. Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. Qualified owners must be at least 65 years of age or be totally and permanently disabled and must have occupied the property as a permanent residence for at least five years. Applications must be filed each year.

An extension of time to list business property may be requested in writing or by email at business.extension@johnstonnc.com. All requests for extensions must be filed with the Tax Assessor by January 31, 2019. County offices will be closed Tuesday, January 1, 2019 and Monday, January 21, 2019 in observance of holidays.

Listing forms will be mailed to all persons listing property in 2018 and to all new real property owners. If you did not list property in 2018 and now own taxable property, you may call the Johnston County Tax Office at (919) 989-5130 to have a form mailed to you. Listing forms and instructions are available online at www.jcto.org

Personal property not listed or listed after January 31, 2019 will have a 10% penalty added to the tax bill. All mailed listings must be postmarked (not metered) no later than January 31, 2019.

Jocelyn Andrews
Johnston County Tax Administrator