

NOTICE TO ALL TAXPAYERS

READ CAREFULLY - YOU ARE RESPONSIBLE AND MAY BE REQUIRED TO LIST

WHAT PROPERTY IS REQUIRED TO BE LISTED?

PERSONAL PROPERTY, including but not limited to:

- Mobile / Manufactured Homes
- Unregistered (untagged) Motor Vehicles, Motorcycles, RV's, Campers, Travel Trailers and Utility Trailers
- Boats, Personal Watercraft, Aircraft

BUSINESS PERSONAL PROPERTY, including but not limited to:

- Property used in the production of income or in connection with any business enterprise
- Business Personal Property includes Machinery & Equipment, Furniture & Fixtures, Computers, Supplies and Expensed Items used in a Sole Proprietorship, Partnership or Corporation, regardless of whether the business has its own address or is a Home-Based Business

REPORTING REQUIRED BY OWNERS OF MOBILE HOME PARKS, MARINAS, & AIRCRAFT STORAGE FACILITIES:

- Every operator providing renting or leasing space to 3 or more Mobile Homes, Boats/Watercraft or Aircraft is required to furnish the Assessor with the name of the Owner(s) of such property and a description of the property
- Operators who fail to report this information by WEDNESDAY, JANUARY 15, 2025 shall be subject to penalties and fines as set forth in N.C.G.S. 105-316(b)

REAL PROPERTY:

- Madison County uses a Permanent Listing System for Real Property (land and improvements), meaning that Real Property is automatically listed in the name of the owner as of January 1 (N.C.G.S. 105-303(b)). **You are not required to file a listing form for real estate unless improvements have been made to the property.**
- Buildings or other Improvements having a value over \$100 that were acquired, built, erected, damaged or destroyed since JANUARY 1, 2024 must be described and listed by the owner on January 1, 2025, regardless of who made the changes during 2024. Buildings and Improvements currently under construction should be listed according to the percentage of completion on JANUARY 1, 2025.
- Failure to list any changes made to Real Property will result in penalties and possible interest being applied. N.C.G.S. 105-312 requires that a penalty of 10% be added for each listing period that has lapsed since changes to the property should have been listed.

HOW DO I OBTAIN A LISTING FORM?

- **If you filed a PERSONAL PROPERTY listing form last year**, you will receive a listing form for 2025 by mail. Please complete your property listing form and return to the County Assessor by JANUARY 31, 2025. Listing forms marked same as last year or left blank will not be accepted and will be considered as unlisted.
- **If you did not file a PERSONAL PROPERTY listing form last year and you have acquired property that must be listed**, you must return a listing form by January 31, 2025. You may download a listing form from our website at www.madisoncountync.gov, call the Tax Assessor's office at 828-649-0734 and request a form be sent to you by mail, or visit the Tax Assessor's office in person to list and/or pick up a form. **The deadline to list is January 31, 2025.**

MADISON COUNTY TAX ASSESSOR

8:00 am – 5:00 pm – Monday-Friday
(Except Holidays January 1 and Martin Luther King Day January 20)
5707 US Highway 25/70, Suite 3, Box 4
Marshall, NC 28753
828-649-0734

LISTING FORMS MUST BE RECEIVED IN THE MADISON COUNTY TAX ASSESSOR'S OFFICE ON OR BEFORE JANUARY 31, 2025 BY 5:00 PM OR POSTMARKED BY THE U.S. POSTAL SERVICE ON OR BEFORE JANUARY 31, 2025 IN ORDER TO AVOID AN ASSESSMENT OF PENALTIES AS PRESCRIBED BY NORTH CAROLINA GENERAL STATUES.