

How will I be billed?

Several months are required for us to process all listings received in January. After this process has been completed and an annual tax rate established, tax bills are mailed during July.

When does my bill become due?

Tax bills mailed in July become due on September 1. A 1% discount is offered for bills paid prior to September 1.

What if I am billed incorrectly?

Immediately notify the Tax Department of any billing discrepancy.

How do I appeal?

The value of your **personal property must be appealed within 30 days** of the date of the July tax bill, and the burden of proof rests on the taxpayer. **The value of real property must be appealed by May 15.**

What if I don't pay on time?

If taxes that became due on September 1 remain unpaid after January 5 of the following year, the Tax Department will act to collect taxes. These remedies include, **but are not limited to:** garnishment of the employee's wages, attachment of the bank account, or foreclosure proceedings against real property. **Please contact Collections at (336) 641-3363 immediately to arrange payment if you are having difficulty paying your taxes on time.**

How can I save money on taxes?

If you qualify for a Homestead Exclusion, either \$25,000 or 50% of the appraised value of your residence (whichever is greater) will be exempt from property taxation.

Program requirements:

- Resident of North Carolina
- Own and occupy your residence
- Age 65 on January 1 or older OR totally and permanently disabled
- Annual income cannot exceed \$38,800. For married applicants, the income of both spouses is combined

If you meet these requirements, request an application from our department. If you are currently receiving this exclusion you do not need to reapply.

CONTACT US

Guilford County Tax Department

PO Box 3138 Greensboro, NC 27402



taxdir@GuilfordCountyNC.gov

Greensboro Location:

The Independence Center

400 W. Market St., Greensboro, NC 27401



Individual: (336) 641-3320

Business: (336) 641-3345

Real Property: (336) 641-4814

High Point Location:

Guilford County Office Building

325 E. Russell Ave., High Point, NC 27260



(336) 641-7911

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Property Owners

What's Required For Listing Your Property



Tax
DEPARTMENT of GUILFORD COUNTY

Visit Our Website
www.GuilfordCountyNC.gov/Tax

Who has to list property?

All owners of property subject to ad valorem taxation must list their property annually.

What do I list?

Property owners are responsible for listing two types of property:

Personal Property - property that is not permanently affixed to real property.

Items to be listed by residential property owners include unlicensed motor vehicles, motor vehicles licensed in another state, jet skis, mobile homes, boats, boat motors, aircraft, and multi-year trailers.

Real Property - land and buildings, structures, improvements, and permanent fixtures. Taxable real property shall be listed in the name of the January 1 owner, and it is the owner's duty to list it. The Guilford County Commissioners have adopted a permanent listing system in which all real property is automatically listed for taxpayers when a deed is recorded with the Register of Deeds.

However, any improvements or changes to buildings on your property must be reported during the listing period. Kitchen and bath renovations, garage and room additions, and new outbuildings are examples of items that need to be listed.

When do I list?

The period during which property is listed for taxation each year begins on the first business day of the month of

January and ends on February 2. All property is to be listed in the name of the owner as of January 1.

Individual extensions of time to list business personal property may be granted upon written request. An extension request must be filed in writing no later than the last day of the regular listing period, February 2. Extensions cannot be granted beyond April 15 for paper filing and May 15 for electronic filing.

Failure to list personal property within the regular listing period will result in a penalty of ten percent (10%).

Where do I list?

During the first week of January, the Guilford County Tax Department mails listing forms to residential property owners and businesses who are believed to own taxable personal property in the county. If a person does not receive a listing form and has personal property subject to taxation, they should request a listing form. Upon receiving the form, the citizen should complete all sections and return the form before February 2. For assistance in completing listing forms, visit or call the Tax Department offices. Contact information is on the back of this brochure.

Who has authority to review listings?

After a listing of property has been carefully reviewed, the assessor may require any person operating a business enterprise in the county to submit a detailed inventory, statement

of assets and liabilities, or other information pertinent to the discovery or appraisal of property taxable in the county. This review is performed to ensure that all taxable assets have been properly listed.

What if I fail to list property?

It is the duty of the assessor to ensure that all property subject to taxation is listed. When unlisted property is discovered, the assessor is required to list it for the current year and for previous years in which the property was unlisted. A penalty of 10% shall be added to the bill for every year that the property was unlisted.

How much tax will I pay?

Amounts of tax are determined by two factors:

- 1) **Value** of the property; and
- 2) **Tax Rate** for a particular jurisdiction.

Value - NC General Statute 105-283 requires that all property, real and personal, be appraised or valued at its market value (i.e., the price estimated in terms of money for which the property would change hands between a willing and financially able buyer and a willing seller, neither being under compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used).

Tax Rate - If a property is located in more than one jurisdiction, there may be (in addition to the Guilford County tax) a fire tax, or city tax on the property within those districts.

Amounts of tax are calculated by:
Value x County rate = County Tax
Value x Municipal rate = Municipal tax
Value x Fire District rate = Fire District Tax