Notice to Taxpayers

This is to advise taxpayers that the unpaid real and personal property taxes will become delinquent after Monday, January 5, 2026. Interest will begin after that date as will delinquent enforcement measures. To avoid additional cost, taxpayers should make payment of all outstanding taxes by 5:00 pm on Monday, January 5, 2026.

Alamance County Tax Collector
124 W. Elm Street
Graham, NC 27253

NOTICE PROPERTY TAX LISTING - JANUARY 2026

Notice is hereby given that all persons who own personal property as of January 1, 2026 are required to list with the County Assessor's Office. All personal property listings must be completed by January 31, 2026, or the next business day in accordance with G.S. 105-395.1. The Tax Department will be closed on January 19, 2026 in honor of Martin Luther King, Jr.

IMPORTANT LISTING REQUIREMENTS FOR 2026

Licensed vehicles with a current license plate are no longer required to be listed on the tax listing.

Taxes on licensed vehicles will be billed automatically along with the renewal of a license plate.

For individual listings, the following property should be listed:

-Mobile Home
-Boats and Motors
-Airplanes
-Vehicles with International Registration Plan tags
-Multi-year tagged trailers
-Any Unlicensed Vehicles
-Any appliances or other property provided in rental real estate for tenants

All listings for 2026 must be made either **electronically (*business property only*),** by mail or at the Alamance County Tax Administrator's Office located on the first floor of the Alamance County Courthouse Annex. Office hours for listing assistance will be 8:00 a.m. until 5:00 p.m. If you have any questions, or need any help, please call the Tax Administrator's Office at 336-228-1312.

Businesses may now list property and file extensions electronically by going to:
https://alamance.civisys.com/bprequest.html# (*instructions provided online*).

Listing of 2026 taxes will begin January 1, 2026. All personal property listings must be completed by January 31, 2026, or the next business day in accordance with G.S. 105-395.1. Completed forms must be postmarked by the U.S. Postal Service, received electronically (***business property only***) or in our office no later than January 31, 2026, or the next business day in accordance with G.S. 105-395.1. Property listings received after this date will have late penalties applied.

Businesses: All personal property used for the production of any income must be listed on a separate Business Personal Tax Listing form. If you did not receive one by mail, please call our office to have one mailed to you.

New applicants for Land Use Deferment and other Property Tax Exemptions must submit applications during the month of January.

PROPERTY TAX RELIEF FOR NORTH CAROLINA RESIDENTS

Elderly or Disabled Exclusion G.S. 105-277.1

This program excludes from property taxes the greater of twenty-five thousand dollars ($25,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner. To be eligible for this exclusion you must be a permanent resident of Alamance County, age 65 or older, with an income not exceeding **$38,800** or a permanent resident of Alamance County, totally and permanently disabled, with an income not exceeding **$38,800**. NOTICE: IF YOU ARE PRESENTLY RECEIVING THIS EXCLUSION AND YOUR TOTAL INCOME LAST YEAR EXCEEDED THIRTY-EIGHT THOUSAND EIGHT HUNDRED DOLLARS **($38,800)**, OR IF YOU WERE RECEIVING THIS EXCLUSION BASED ON BEING TOTALLY AND PERMANENTLY DISABLED AND YOU ARE NO LONGER TOTALLY AND PERMANENTLY DISABLED YOU MUST NOTIFY THE TAX DEPARTMENT. IF THE PERSON RECEIVING THIS EXCLUSION LAST YEAR IS DECEASED, THE PERSON REQUIRED BY LAW TO LIST THE PROPERTY MUST NOTIFY THE TAX DEPARTMENT, FAILURE TO MAKE ANY OF THE NOTICES REQUIRED BY THIS PARAGRAPH BEFORE JUNE 1 WILL RESULT IN PENALTIES AND INTEREST.

Disabled Veteran Exclusion G.S. 105-277.1C

This program excludes the first $45,000 of the appraised value of the permanent residence of an honorably discharged veteran who has a total and permanent disability that is service-connected or who receives benefits for specially adapted housing under 38 U.S.C. 2101. The benefit is also available to the unmarried surviving spouse of an honorably discharged disabled veteran who is in receipt of DIC benefits.

Circuit Breaker Property Tax Deferment G.S. 105-277.1B

This program allows taxes billed each year to be limited to a percentage of the qualifying owner's income. However, taxes in excess of the limitation are deferred and remain a lien on the property. The three most current years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event**. You must file a new application for this program each year.** To be eligible for this deferment you must be a permanent resident of Alamance County, age 65 or older or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2026 tax year is **$38,800**, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit **($38,800)** but does not exceed 150% of the income eligibility limit, which for the 2026 tax year is **$58,200**, the owner's taxes will be limited to five percent (5%) of the owner's income.

Tax Administrator, Alamance County — Advertised December 11, 2025