

## **TAXES**

### **[Tax Dept website](#)**

All property, real and personal, within the jurisdiction of the State of NC is subject to taxation unless it is excused by a statewide statute or by the Constitution.

"Real property" is "fixed" property--land, buildings, and items permanently affixed to land or buildings. "Personal Property" includes cars, trucks, camper trailers, utility trailers, motorcycles or motor homes, mobile homes, multi-year tagged trailers, boats and boat motors, jet skis, and airplanes.

Bills for real property tax are mailed prior to September 1. These may be paid on or before January 5 to avoid added interest.

Each year, during the last week in December, listing cards are mailed to owners of personal property who do not have a valid license tag as determined by the NC Department of Motor Vehicles. These cards must be completed and returned to the Tax Office by January 31 or with a post office cancellation of no later than January 31. All business owners who have personal property should receive listing abstracts during the last week in December with the same rules for returning them.

Failure to list by this time results in a 10% penalty on the amount of the tax bill. This late-list penalty is mandated by State law. New listers should contact the Personal Property Department in order to receive their listing card at 465-8402.

Effective January 1, 1993, NC law mandated the taxing of licensed motor vehicles. Motor vehicles that carry a current license tag are billed for taxes on the fourth month following the tag renewal month. For example, taxpayers purchasing or renewing tags in March, must pay the tax during the month of July (by July 31). This includes a 30-day grace period so that the taxpayer may correct errors on the bill before the state-mandated penalty is imposed.

April bills are due and payable during the month of August. All months follow in sequence, with January and February following December, to complete the twelve-month cycle. For more information concerning taxes, call the Tax Administrator's Office at 465-8408; for Personal Property Assistance, 465-8402; for Real Estate Assistance, 465-8401; and call 465-8414 for information on the payment of taxes.