Personal Property Taxation Procedure
County Comparisons

Rockingham County: 336-342-8305 or 336-342-8401

1. What type of personal property is taxed in your county? (i.e. car, boat, truck, etc.)

Any personal property used in connection with a business: furniture, computers.

2. How long must this personal property remain in your county before it is taxed? (i.e. six months per year, etc.)

N/A

3. What (if any) date-specific limits apply to the taxing of personal property in your county?

01 Jan.

4. What is the tax amount per value of personal property?

.696 per $100, county only. However, towns and fire districts could charge other rates.

5. What is the procedure your county uses to ensure that personal property taxes are collected? (i.e. property owner fills out a form, an operator fills out a form, etc.)

Personal property abstract; or via "discovery." Also could learn from planning and zoning inspectors offices.

Personal Property Taxation Procedure
County Comparisons

Stokes County: (336) 593-2455

1. What type of personal property is taxed in your county? (i.e. car, boat, truck, etc.)

All business personal property located within the county on 01 Jan. Will not tax a vehicle tagged in another state.

2. How long must this personal property remain in your county before it is taxed? (i.e. six months per year, etc.)

3. What (if any) date-specific limits apply to the taxing of personal property in your county?

01 Jan.

4. What is the tax amount per value of personal property?

Depends on the location. County: $.60 per $100, plus an additional $.04 for education. Other towns or districts may be $.40, $.20, etc.

5. What is the procedure your county uses to ensure that personal property taxes are collected? (i.e. property owner fills out a form, an operator fills out a form, etc.)

A business must complete a reporting form of personal property.

Personal Property Taxation Procedure
County Comparisons

Moore County: (910)-947-2255

1. What type of personal property is taxed in your county? (i.e. car, boat, truck, etc.)

2. How long must this personal property remain in your county before it is taxed? (i.e. six months per year, etc.)

3. What (if any) date-specific limits apply to the taxing of personal property in your county?

4. What is the tax amount per value of personal property?

5. What is the procedure your county uses to ensure that personal property taxes are collected? (i.e. property owner fills out a form, an operator fills out a form, etc.)

Personal Property Taxation Procedure
County Comparisons

Chatham County: "Francis Wilson" (919-542-8261)

1. What type of personal property is taxed in your county? (i.e. car, boat, truck, etc.)

Business personal property auditor – responsible for listing business assets for businesses located within Chatham County. For any business that has property within the county. All vehicles registered with NC DMV. Extra attached equipment that is attached to the vehicles, that equipment will also be taxed. Separate bill for trailers. A rig would be business personal property. The operator would have to list the property with the county. The form is provided in January. All personal business property is taxable – chairs, desks, computers, etc.

2. How long must this personal property remain in your county before it is taxed? (i.e. six months per year, etc.)

N/A

3. What (if any) date-specific limits apply to the taxing of personal property in your county?

If the property is located in Chatham County on 01 Jan, then it is taxable for the full year.

4. What is the tax amount per value of personal property?

Rate is the same for all properties – real estate, vehicles, and mobile homes. Rate is 62.19 cents per $100 value. This is just county revenue only. However, cities and fire districts will assess independently. Fire districts range from 7 cents to 12 cents per $100 value.

5. What is the procedure your county uses to ensure that personal property taxes are collected? (i.e. property owner fills out a form, an operator fills out a form, etc.)

Filling out of registration forms with the tax assessor's office; the tax bill is sent in September and is is delinquent during of January of the following year.

Personal Property Taxation Procedure
County Comparisons

Lee County: 919-718-4661

1. What type of personal property is taxed in your county? (i.e. car, boat, truck, etc.)

Vehicles, manufacturing equipment, furniture, boats, mobile homes, untagged vehicles, tagged vehicles, aircraft, etc.

2. How long must this personal property remain in your county before it is taxed? (i.e. six months per year, etc.)

3. What (if any) date-specific limits apply to the taxing of personal property in your county?

01 Jan.

4. What is the tax amount per value of personal property?

75 cents per $100, but towns or fire districts could have their own tax schedules.

5. What is the procedure your county uses to ensure that personal property taxes are collected? (i.e. property owner fills out a form, an operator fills out a form, etc.)

Fill out a business personal property form (or abstract); a “discovery” could be made too.