

2026 HARNETT COUNTY PERSONAL PROPERTY MOBILE HOME SCHEDULE OF VALUES

Effective January 1, 2026

Statutory Authority: N.C. General Statutes § 105-285 and § 105-317.1

This Schedule of Values establishes the standards and valuation methodology for mobile and manufactured homes classified as personal property in Harnett County. The purpose of this Schedule is to provide a uniform, equitable, and systematic approach to valuing personal property mobile homes in accordance with the North Carolina Machinery Act and accepted mass appraisal principles.

This Schedule reflects typical market value in exchange as of January 1, 2026, considering cost, depreciation, age, condition, utility, and market influences.

MANUFACTURED HOUSING

Manufactured housing can be single-wide mobile homes, double-wide mobile homes, multi-sectional homes, or modular homes. Non-modular structures are designed with a steel undercarriage and wheel assemblies for transporting to the site.

Modular homes are constructed on the same state, local and regional building codes (conventional building codes) as site-built homes which exceed the HUD code and have a “State of North Carolina Modular Construction Validating Stamp” on the interior of the home. For mass appraisal purposes all factory constructed homes are to be classified as either manufactured (single-wide, double-wide, etc.) or modular.

MANUFACTURED HOME CLASSIFICATION STANDARDS

All manufactured homes that do not meet the requirements of a modular home are to be considered using the term “manufactured home” for mass appraisal purposes. N.C.G.S. 105-316.7 defines mobile home and manufactured home.

Any manufactured home will be considered *real property* and will be valued in accordance with the real property schedule of values if the owner of the land and the owner of the home placed upon the land are the same, having the towing hitch and axle assembly removed and placed upon a permanent foundation as required by the Harnett County Building Department.

If the owner of the manufactured home does not own the land it occupies, the home will be considered *personal property*. If the manufactured home is considered *personal property*, it will be listed on a separate personal property abstract and assessed using this schedule of values.

MAIN AREA BASE RATES

The Base Rate establishes the starting point for valuation. Base rates are developed using market sales data, cost information, and depreciation trends for mobile and manufactured homes within Harnett County and comparable markets.

Property Type Code	Description	Rate (per square foot)
DW	Doublewide Manufactured Homes	\$98
SW	Singlewide Manufactured Homes	\$83

SIZE ADJUSTMENT

The Size Adjustment provides modifications to the base value to account for differences in gross living area. Because economies and dis-economies of scale affect manufactured housing values, larger or smaller units may not contribute value on a strictly linear per-square-foot basis.

MANUFACTURED DOUBLEWIDE SIZE TABLE

LOW-HIGH RANGE	FACTOR
0-600	130%
601-610	129%
611-620	128%
621-630	127%
631-640	126%
641-650	125%
651-660	124%
661-670	123%
671-680	122%
681-690	121%
691-700	120%
701-720	119%
721-740	118%
741-760	117%
761-780	116%
781-800	115%
801-820	114%
821-840	113%
841-860	112%
861-880	111%
881-900	110%
901-920	109%
921-940	108%
941-960	107%
961-980	106%
981-1000	105%
1001-1020	104%
1021-1040	103%
1041-1080	102%
1081-1120	101%
1121-1160	100%
1161-1200	99%
1201-1240	98%
1241-1280	97%
1281-1320	96%
1321-1360	95%
1361-1400	94%
1401-1440	93%
1441-1480	92%
1481-1520	91%
1521-1560	90%
1561-1600	89%
1601-1650	88%
1651-1700	87%

MANUFACTURED DOUBLEWIDE SIZE TABLE	
LOW-HIGH RANGE	FACTOR
1701-1800	86%
1801-99999	85%

MANUFACTURED SINGLEWIDE SIZE TABLE	
LOW-HIGH RANGE	FACTOR
0-200	130%
201-225	126%
226-250	124%
251-275	122%
276-300	120%
301-325	118%
326-350	116%
351-375	114%
376-400	112%
401-425	110%
426-450	108%
451-475	106%
476-500	104%
501-550	102%
551-600	101%
601-625	100%
626-650	99%
651-675	98%
676-700	97%
701-725	96%
726-750	95%
751-800	94%
801-850	93%
851-900	92%
901-950	91%
951-1000	90%
1001-1050	89%
1051-1100	88%
1101-1150	87%
1151-1200	86%
1201-99999	85%

QUALITY GRADE ADJUSTMENT

The following table has the quality grade adjustment factors used for structure assessment.

This standardized rating measures the quality of materials, workmanship, and architectural design used in the construction of a structure.

Quality Grade Factors							
XX(+)	350%	A(+)	165%	C(+)	110%	E(+)	65%
XX	325%	A	155%	C	100%	E(+)	55%
XX(-)	300%	A(-)	145%	C(-)	95%	E(-)	45%
X(+)	275%	B(+)	135%	D(+)	90%		
X	250%	B	125%	D	85%		
X(-)	200%	B(-)	120%	D(-)	75%		

MANUFACTURED C.D.U. TABLE

The following table shows the depreciation factors used for structure assessment. These factors were determined by market sales, based on age and condition of the subject property.

Condition ratings are determined by inspection and reflect structural integrity, exterior siding, roofing, and overall desirability and usability.

AGE	EX	VG	GD	AV	FR	PR	VP	UN
0	0%	0%	0%	0%	0%	0%	0%	0%
1	0%	1%	1%	2%	4%	12%	31%	95%
2	0%	2%	2%	3%	6%	14%	32%	95%
3	1%	2%	2%	4%	7%	16%	34%	95%
4	1%	3%	3%	5%	9%	18%	35%	95%
5	1%	3%	4%	6%	10%	19%	36%	95%
6	2%	4%	5%	7%	12%	21%	37%	95%
7	2%	4%	6%	8%	13%	23%	39%	95%
8	2%	5%	7%	9%	15%	24%	40%	95%
9	3%	5%	8%	10%	17%	26%	41%	95%
10	3%	5%	9%	12%	19%	28%	43%	95%
11	3%	6%	10%	13%	21%	30%	44%	95%
12	4%	6%	11%	14%	23%	33%	46%	95%
13	4%	6%	12%	16%	25%	36%	48%	95%
14	4%	7%	12%	18%	27%	38%	50%	95%
15	4%	7%	13%	19%	28%	40%	51%	95%
16	5%	7%	13%	20%	30%	42%	53%	95%
17	5%	8%	14%	22%	31%	44%	54%	95%
18	5%	8%	14%	23%	32%	46%	55%	95%
19	5%	9%	15%	24%	33%	47%	56%	95%
20	5%	9%	15%	25%	34%	48%	57%	95%
21	6%	10%	16%	26%	35%	49%	58%	95%
22	6%	10%	16%	27%	36%	50%	59%	95%
23	6%	11%	17%	28%	37%	51%	60%	95%
24	6%	11%	17%	29%	38%	52%	61%	95%
25	7%	12%	18%	30%	38%	53%	62%	95%

AGE	EX	VG	GD	AV	FR	PR	VP	UN
26	7%	12%	18%	31%	39%	54%	63%	95%
27	7%	13%	19%	32%	40%	55%	64%	95%
28	8%	13%	19%	33%	40%	55%	65%	95%
29	8%	14%	20%	33%	41%	56%	66%	95%
30	8%	14%	20%	34%	42%	57%	67%	95%
31	8%	15%	21%	34%	42%	57%	68%	95%
32	9%	15%	21%	35%	43%	58%	69%	95%
33	9%	16%	22%	35%	43%	58%	70%	95%
34	9%	16%	22%	36%	44%	59%	71%	95%
35	10%	17%	23%	36%	44%	59%	72%	95%
36	10%	17%	24%	37%	45%	60%	73%	95%
37	10%	18%	24%	37%	45%	60%	74%	95%
38	11%	18%	25%	38%	45%	61%	75%	95%
39	11%	19%	25%	38%	46%	61%	75%	95%
40	11%	19%	26%	39%	46%	62%	76%	95%
41	12%	20%	26%	39%	47%	63%	76%	95%
42	12%	20%	27%	40%	47%	64%	77%	95%
43	12%	21%	27%	41%	48%	65%	77%	95%
44	13%	21%	28%	42%	49%	65%	78%	95%
45	13%	22%	28%	42%	50%	66%	78%	95%
46	13%	22%	29%	43%	51%	66%	79%	95%
47	14%	23%	29%	44%	52%	67%	79%	95%
48	14%	23%	30%	44%	53%	68%	80%	95%
49	14%	24%	30%	45%	54%	69%	80%	95%

STORAGE MOBILE HOMES

This classification applies to manufactured homes that:

- Are not used as a residence and are uninhabitable
- Are not leased or rented for occupancy
- Are structurally sound to be used for storage purposes
- Remain classified as personal property

Property Type Code	Description	Flat Rate
DWST	Doublewide Storage Manufactured Homes	\$1000
SWST	Singlewide Storage Manufactured Homes	\$500