

# **FAQ for Personal Property Mobile Home Reassessment**

## **Why is my mobile home considered personal property?**

Manufactured homes, also referred to as mobile homes, can be classified as real property or personal property. Based on N.C.G.S. 105-273 if they meet certain requirements (residential structure; hitch, wheels and axles removed; placed on permanent foundation; land and home owned by same owner)

## **Why is Harnett County reassessing personal property mobile home property values?**

Prior to the 2026 real property reappraisal the Tax Department noticed a need for process improvements for personal property mobile home assessment. Personal property is required by N.C.G.S. 105-285 to be assessed annually as of January 1st. This annual assessment was taking place, however the Schedule of Values, originally established in 1998, used to appraise these personal property mobile homes had not been revised since its adoption. However, real property mobile homes have been assessed on a Schedule of Values updated every 4 years. The updating of the personal property Schedule of Values resolves the inequity in assessments across property classes in Harnett County going forward.

## **What is “market value”?**

N.C.G.S. 105-283 states: “All property, real and personal, shall as far as practicable be appraised or valued at its true value in money.” True value in money is “the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or 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.”

## **Why am I receiving a value notice?**

Each year the tax bill normally serves as the notice of value for all personal property in Harnett County. Since these process improvements in the personal property mobile home assessments have created a large change in valuations, the Tax Department felt it prudent to send a separate notice of value change to property owners to allow for appeals prior to tax bills being issued for these properties in 2026.

## **Will I receive a value notice each year?**

The Tax Department will not be sending notices of value annually, but it is important to note your mobile home will be valued in subsequent years as of January 1st and the tax bill will act as your notice of value in the future.

## **What information is considered to figure out the assessed value?**

Pursuant to N.C.G.S. 105-317.1, the main factors considered for mobile home assessments are listed below, as well as in the 2026 Personal Property Mobile Home Schedule of Values, published on the Tax Department website.

- Size (Square Footage)
- Age (Manufactured Year)
- Quality Grade (Construction)
- Condition (as of January 1<sup>st</sup> annually)
- Type (Singlewide, Doublewide, etc.)

## **Do I need to return the reassessment notice of value?**

If you agree with the valuation of your personal property mobile home listed on the notice, you DO NOT need to return anything. This value will become the value used to calculate your tax bill should no appeal be filed prior to the deadline.

## **What do I do if I disagree with the value on the notice?**

If you believe that the 2026 assessed value listed on the notice of value is not a reasonable estimate of what your personal property mobile home could sell for in the open market as of January 1, 2026, you have the right to appeal.

Valid reasons to appeal are:

- Assessment substantially exceeds the actual market value of property
- The assessment is inconsistent with the market value of similar properties within your market area

## **What are invalid reasons to appeal?**

- The assessed value increased/decreased too much compared to the prior assessed value
- The owner's financial ability to pay taxes
- Taxes are too high

While these are all understandable concerns, the only issue the Tax Department can address is the assessed value.

## **When can I appeal my value?**

Appeals should be submitted to the Tax Department online, in-person or by mail before **May 8, 2026, at 5:00pm**. Taxpayers are encouraged to submit their appeal prior to this date to ensure that we can address any issues.

## **How long does the appeal review process take to complete?**

Appeal reviews could take anywhere from 30 -120 days and largely depend on how many appeals are filed and follow-up necessary.

## **How do I submit my value appeal?**

- Online: Complete the online form and attach any documentation using the appeal form submission at <https://harnett.seamlessdocs.com/f/mhappeal>
- By Mail: Print an appeal form available on the Tax Department website or contact the Tax Department to have one emailed or mailed to you, and submit by mail with any supporting documentation to:  
Harnett County Tax Department  
305 W. Cornelius Harnett Blvd  
Suite 101  
Lillington, NC 27546
- In-Person: Printed appeal forms are available at the Tax Department and completed forms with supporting documentation can be submitted in-person during office hours at:  
Harnett County Tax Department  
305 W. Cornelius Harnett Blvd  
Suite 101  
Lillington, NC 27546

## **What supporting information should I submit with my appeal?**

Useful documentation includes:

- Comparable sales or comparable sale reports
- Pictures showing the property's inner and outer features and condition, including any structural issues or repairs needed
- Optional: A copy of a recent fee appraisal for the property, such as one done in connection with the purchase or refinance of the property. We do not encourage getting a new appraisal, but if you have a recent appraisal, we can review as part of the appeal process.

## **If I do not agree with the value on the assessor's review of the appeal what is the next step in the appeal process?**

If you do not agree with the assessor's review that the value placed on your personal property is the true market value, the appeal process is below:

- You will be scheduled for a hearing with the Harnett County Board of Equalization and Review.
- North Carolina Property Tax Commission
- North Carolina Appellate Court

If you disagree with the Board's decision, you will have 30 days to file an appeal with the NC Property Tax Commission in Raleigh. Instructions will be provided on how to appeal to the NC Property Tax Commission in the letter you receive from the Board of Equalization and Review.

## **Do I need to attend my appeal hearing?**

You can appear in person before the Board of Equalization and Review, but it is not required. If you are unable to attend on the date and time set by the Clerk to the Board, your case will still be heard. The Board will review all submitted documentation regarding your case and mail you a decision.

## **When will I know the amount of my tax bill for this property?**

The amount of the tax bill cannot be determined until the tax rate is set. The tax rate is determined by the county jurisdictions based on their budget needs. Governing boards are required to set the tax rate by June 30<sup>th</sup> and tax bills are anticipated to be mailed out in early August.

## **What tax relief options are available?**

Qualifying owners may benefit from property tax relief programs.

- **Elderly Exclusion** - excludes from property taxes the greater of \$25,000 or 50% of the appraised value of the permanent residence.  
An owner must meet the following requirements as of January 1<sup>st</sup>:
  - Senior citizen age 65
  - Income of \$38,800 or less (in 2025)
  - Own the home where you reside
- **Disabled Person Exclusion** - excludes from property taxes the greater of \$25,000 or 50% of the appraised value of the permanent residence.  
An owner must meet the following requirements as of January 1<sup>st</sup>:
  - Income of \$38,800 or less (in 2025)
  - Certification of Disability from physician
  - Own the home where you reside
- **Disabled Veteran Exclusion** - excludes from property taxes the first \$45,000 of appraised value of the permanent residence.  
An owner must meet the following requirements as of January 1<sup>st</sup>:
  - Honorably discharged from the armed forces
  - 100% permanent and total service-connected disability (certification by VA office)
  - Own the home where you reside

**\*\* Must apply before June 1<sup>st</sup> for these tax relief programs.**