

FREQUENTLY ASKED QUESTIONS ABOUT PERSONAL PROPERTY – SCOTLAND COUNTY, NC

Q: What is a Tax Abstract Listing Form?

A: It is the form used to report personal property.

Q: What is personal property?

A: Personal property consists of , but is not limited to, boats and motors, jet skis, mobile homes, aircraft, all unlicensed (untagged) automobiles, race cars, trucks, trailers, campers, motorcycles and motor homes.

Q: When do I need to list personal property?

A: We begin listing personal property on January 2nd. The last day to list or postmark the listing form is January 31st or if this day falls on a weekend or a state Holiday, the next business day.

Q: If I still own the same personal property as listed last year, do I still need to list?

A: Yes. Personal property must be listed each year.

Q: When do I let you know that I have sold my personal property?

A: This can be reported during the listing period. All personal property must be listed by the owner according to what is owned on January 1st.

Q: When will I receive the bill for my personal property?

A: Bills for personal property are usually mailed in July or August.

Q: How/when may I appeal the value of my individual or business personal property?

A: All appeals must be in writing to the Scotland County Assessor's Office, PO Box 488, Laurinburg, NC 28353 within 30 days of the tax bill date.

Q: Do I list new construction?

A: You must list any changes in your real estate during the month of January. You will need to list all new buildings, improvements and additions along with your cost and the percent complete as of January 1st. You need to let us know if you have demolished or removed any improvements.

Business Personal Property

Q: I have started a new business in the County, when and where do I need to list?

A: The listing period for business personal property begins the first business day of January and extends through January 31 or the next business day if the last day falls on a weekend or state holiday. All forms must have a US Post Office post mark stamped no later than January 31. Forms may be obtained in the Tax Assessor's office in the Scotland County Courthouse at 212 Biggs St. For more information call 910-277-2566.

Q: May I get an extension on listing my business personal property?

A: Yes. You will need to write a letter requesting an extension. It must have a US Post Office post mark stamped no later than January 31st. The letter must state good cause for the request. Extensions may be granted until April 15th of the tax year.

Q: What if the business fails to list timely with the Assessor's office?

A: If a business fails to apply for and receive an extension, and lists after January 31, a 10% penalty will be applied to the total taxes due. Also, a business that has requested an extension of time, but fails to list by April 15th, will also be penalized 10% of the tax amount.