

Please complete this form and return within thirty (30) days from the date of the tax bill to Edgecombe County Tax Assessor, 201 St. Andrew Street, P O Box 10, Tarboro, NC 27886. Call 252-641-7855 if you require assistance.

**APPEAL ON PERSONAL PROPERTY MANUFACTURED HOME**

Owner's Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Physical Location of Manufactured Home \_\_\_\_\_

Year \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_

Serial # \_\_\_\_\_ Vin # \_\_\_\_\_

HUD# \_\_\_\_\_ Length / Width \_\_\_\_\_

Construction Classification of Manufactured Home:      NEW      GOOD      FAIR      POOR

Purchase date \_\_\_\_\_ Purchase Price \_\_\_\_\_

Purchased from \_\_\_\_\_

**TAX YEAR:**

You are notifying this office that you wish to appeal the personal property market value of \$ \_\_\_\_\_ that was assigned to a ( \_\_\_\_\_ ) that was listed on account number ( \_\_\_\_\_ ) and bill number ( \_\_\_\_\_ - \_\_\_\_\_ ). **The effective date of this value was January 1.**

[ \_\_\_\_\_ ]

1) Please state your reason for this appeal: \_\_\_\_\_

2) In your opinion, what is the current market value of this personal property as of January 1. \$ \_\_\_\_\_

3) Upon what evidence do you base your opinion? \_\_\_\_\_

[Please submit copies of purchase agreements reflecting original cost, cost of improvements since purchase, appraisals, pictures showing interior or exterior physical damage, closing statements, offers to sell, home owner policy, insurance coverage. **If rental unit, provide monthly income \$ \_\_\_\_\_ and monthly expenses \$ \_\_\_\_\_.** ]

(Telephone: Include area code)

\_\_\_\_\_  
Owner's Signature      Date      \_\_\_\_\_  
Assessor's Office Use Only      Home      Work

Retail Value: \_\_\_\_\_

Improvements: \_\_\_\_\_

Condition Adjustment: \_\_\_\_\_

Depreciation: \_\_\_\_\_

Adjusted Retail Value: \_\_\_\_\_

Signature of Appraiser \_\_\_\_\_ Date \_\_\_\_\_

## **Manufactured Housing**

### **G.S. 105-273**

- (13) "Real property," "real estate," and "land" mean not only the land itself, but also buildings, structures, improvements, and permanent fixtures on the land, and all rights and privileges belonging or in any way appertaining to the property. These terms also mean a manufactured home as defined in G.S. 143-143.9(6) if it is a residential structure; has the moving hitch, wheels, and axles removed; and is placed upon a permanent foundation either on land owned by the owner of the manufactured home or on land in which the owner of the manufactured home has a leasehold interest pursuant to a lease with a primary term of at least 20 years for the real property on which the manufactured home is affixed and where the lease expressly provides for disposition of the manufactured home upon termination of the lease. A manufactured home as defined in G.S. 143-143.9(6) that does not meet all of these conditions is considered tangible personal property.

All of the following requirements must be met for the unit to be considered "real property":

1. It must be a residential unit.
2. It must have the moving hitch, wheels and axles removed.
3. It must be placed on a permanent foundation.
4. It must be located on land owned by the owner of the unit.

### **Which homes are real?**

All manufactured homes which meet the four requirements listed above must be assessed as real property and those which do not must be assessed as personal property.

### **What if the home is not a residential unit but a business unit?**

It would be assessed as personal property.

### **What if the hitch, wheel and axles are not removed?**

It would be assessed as personal property.

### **What is considered a permanent foundation?**

The Department of Insurance has issued building codes for the installation of manufactured homes. The only foundation required by the building code for a manufactured home is footings and piers. The footings are poured either concrete or pre-cast solid concrete pads. The size and depth of the footing depends on the type of home and the location of the home. The building code states, "The bottom of all footings shall be below the frost line or a minimum of 4 inches below finished grade, whichever is greater." The piers are either single staked or double stacked. All manufactured homes have a permanent foundation if their installation is in compliance with the building code.

### **What if the home is located on the land of someone other than the owner of the home?**

Manufactured homes must be located on land owned by the owner of the home in order to be assessed as real property.

### **What about modular homes?**

Modular homes are built under the North Carolina Building Code just like site built homes and should be appraised and assessed as real property. Even those that may be on the land of someone other than the owner of the home should be considered real property.