



Harnett
C O U N T Y
NORTH CAROLINA

AIRCRAFT PROPERTY TAX ESSENTIALS



Presented by:

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Why is property tax important?

Property tax accounts for about 50% of the county budget.

That budget funds important county functions including:

- Emergency Services
- Fire Services
- Law Enforcement
- Public Schools
- Development Services
- Public Libraries
- Parks & Recreation
- Animal Services
- Veteran Services
- And More



Why is personal property tax important?

In the past five years there has been almost 25% growth in personal property accounts in Harnett County.

That has aided in a decrease in the adopted tax rate and keeps the tax rate equitable.



What is considered an aircraft?

"Any apparatus now known, or hereafter invented, used or designed for navigation of or flight in the air."

-N.C.G.S. § 63-1.3

❖ Airplane

- Single engine (land/sea)
- Multi engine (land/sea)
- Turbo Prop
- Jet

❖ Rotorcraft

- Helicopter

❖ Lighter-than-air

- Glider
- Balloon
- Airship



Where is the situs of the aircraft?



Questions we consider when determining the situs of an aircraft:

- Is the aircraft owner's primary residence in Harnett county?
- Is the aircraft used by a business whose primary business location is in Harnett County?
- Does the owner of the aircraft own or lease a hanger in Harnett County?
- Which airports are used by the aircraft and how often?
- Does the owner pay taxes in another taxing jurisdiction for this aircraft?

Ultimately, we are trying to determine where the aircraft is predominantly located.

Who is to list an aircraft?

Any aircraft located in Harnett County is required to be listed each year for property taxation per N.C.G.S. § 105-307.

Duty of the taxpayer to list and duty of the assessor to discover unlisted property.

Aircraft storage facility reports are required annually by January 15th per N.C.G.S. § 105-316



When do I list my aircraft?

- **Must file a listing or request extension by January 31st**
- **Extension provides timely listing deadline to move to April 15th, if approved**
- **10% penalty for each missed listing period per N.C.G.S. § 105-312(h)**
- **Weekend and holiday provision**
- **Postmark Requirements**

Online Listing

Welcome to the Online Listing System.

has provided this system in order to facilitate the process of submitting Business Personal Property and Individual Personal Property listings.

In order to file your Business Personal Property or Individual Personal Property listing online, you will need the Account Number and Record Number located at the top of the first page of the Property Listing Form that you received from . You do not have to return the paper listing that you received from our office if you are submitting your listing online. If you do not receive a form and have property that requires listing, access a blank form at or by calling the tax office at .

To get started, enter the Account Number and Record Number below and click "Continue". Please enter the values exactly as they appear on your listing form.

Account Number *

Record Number *

* Indicates a required field.

Continue

Harnett County Tax Department
305 W. Cornelius Harnett Blvd., Ste. 101
Lillington, NC 27546
Phone: 910-858-7520
www.harnett.org/tax

Individual Personal Property Listing
TO AVOID PENALTY, RETURN SIGNED COMPLETED LISTING FORM BY JANUARY 31.
TAX YEAR: 2024

ABSTRACT NUMBER	TAX JURISDICTION/MUNICIPALITY	PENALTY %	TOTAL ASSESSED VALUE

ATTENTION MANUFACTURED HOME OWNERS:
If you sell a manufactured home during the previous calendar year, please indicate the new owner, sale date, and sale price below.

Name: _____
Address: _____
City, St., Zip: _____
VIN: _____
Date Sold: _____ Sale Price: _____

Online Record # _____ Account # _____

Mail Address Change: _____ Physical Location of Property: _____

B Did any improvements and/or changes to your real estate or building since January 1, 2023? None Yes () No () If no, specify location: _____
Cost of construction as of January 1 \$ _____ Percentage complete January 1 % _____

C Mark through any item listed below (if any) that you did not own January 1. PLEASE SEE INSTRUCTIONS.

Property Type	Description	Property Type	Description

D PERSONAL PROPERTY - Please list, with complete descriptions, any properties in your possession in Harnett County as of January 1, which are not listed above. Property Types include: Aircraft; Watercraft plus motor; Manufactured Home; Unregistered Vehicle; Multi-year Tagged vehicles; vehicles under the international registration plan; vehicles with permanent plates; vehicles with three month plates; and food trailers.) Do not list licensed (tagged) vehicles, leased vehicles, or real property. PLEASE SEE INSTRUCTIONS.

Property Type	Model Year	Make	Model	Length and Width (if applicable)	Description (Details)	Original Cost	Year Acquired	Property ID (VIN, Tail, Registration Number)

DECLARED BY LAWR, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND OPINION, THE INFORMATION IS TRUE AND COMPLETE.

Telephone _____ Employer's Name _____ Date _____

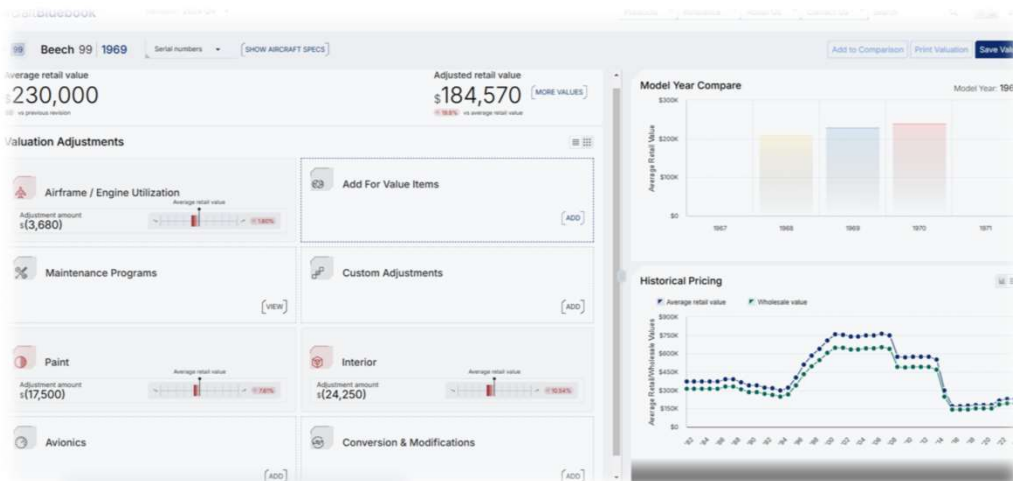
By Mail / In Person
305 W Cornelius
Harnett Blvd, Suite 101,
Lillington, NC 27546

Existing accounts/abstracts can submit their listing or extension request online!

Online Taxpayer Portal

<https://cama.harnett.org/taxpayerportalht/>

How is the Aircraft appraised value determined?



- ❖ **Market Approach Best Method – Aircraft Bluebook**
 - Use the Year, Model & Serial Number
 - Look at Average Retail Value
- ❖ **Adjustments can be made for:**
 - Time Between Overhauls (TBO)
 - Total Time Air Frame (TTAF)
 - Since Major Overhaul Hours(SMOH)
 - Condition
- ❖ **Providing engine log and photos or other documentation as close to January 1st with your listing form ensures more accurate initial assessment.**

How is the Aircraft appraised value determined?



Aircraft Assessment Information Request Form

Below is a form requesting pertinent information concerning your aircraft. This information is to ensure that the assessment for your aircraft for taxation is accurate and all information is valid and up to date.

Please return this form to our office no later than January 31, 2025. We appreciate your cooperation in providing the information requested.

If you have any questions, please feel free to contact our office at (910) 893-7520 or taxinfo@harnett.org.

Abstract/Account #: _____

Owner Name: _____

Phone #: _____

Email Address: _____

Year: _____

Make: _____

Model: _____

Tail #: _____

Serial #: _____

TBO Engine Hours: _____

SMOH Engine Hours: _____

Total Time on Airframe: _____

- ❖ **Providing the following information as close to January 1st ensures an accurate initial assessment.**
 - ❖ **Aircraft logbooks**
 - ❖ **Aircraft inspection reports**
 - ❖ **Maintenance/repair receipts or estimates**
 - ❖ **Interior/exterior photos**
 - ❖ **Additional information concerning the aircraft's condition**
- ❖ **Further valuation data may be requested by tax department staff during the assessment process.**

What about specialty aircraft?

- ❖ **Kit and Ultra-Light Aircraft:**
Cost approach is used to value these types of aircraft and therefore acquisition year and cost may be requested.
- ❖ **Antique Aircraft:**
N.C.G.S. §105-277.12 provides for a special valuation of aircraft that meet the following conditions:
 - **Model Year 1954 or Older & Registered with the FAA**
 - **Primary Use: Exhibitions, Club Activities, Airshows, Other Public Interest Functions**
 - **Only Occasional Use for Other Purposes**
 - **Not Used for Income Production**
 - **Must apply annually by January 31st and provide copy of FAA registration.**



How will I be billed?

- Tax Bills mailed by early August
- Appeals must be filed in writing within 30 days of notice
- Due September 1st
- Delinquent if paid after January 5th
- Interest begins accruing on balance January 6th



How does the appeal process work?



**Written Appeal
Within 30 Days of
Notice of Value**

**Board of
Equalization and
Review Hearing**

**NC Court of
Appeals /
NC Supreme Court**

**Informal Assessors
Review Completed
and Decision Letter**

**Property Tax
Commission
Hearing**



Who do I contact if I have further questions?



taxinfo@harnett.org



(910) 893-7520



**305 W Cornelius Harnett Boulevard, Ste 101
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