

Chapter 29 TAXATION*

*Cross references: Any ordinance or resolution promising or guaranteeing loans or the payment of money for the county or authorizing the issuance of any bonds of the county or any evidence of the county's indebtedness saved from repeal, § 1-9(2); any ordinance providing for local improvements and assessing taxes for such improvements saved from repeal, § 1-9(9); any ordinance levying or imposing taxes not included herein saved from repeal, § 1-9(14); administration, Ch. 2; businesses, Ch. 5.

ARTICLE I. IN GENERAL

Secs. 29-1--29-30. Reserved.

ARTICLE II. AD VALOREM TAXES

Sec. 29-31. Definitions.

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Manufactured home means a structure, transportable in one or more sections, which, in the traveling mode, is eight feet or more in width or is 40 feet or more in length or, when erected on site, is 320 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained therein.

Manufactured home dealer and dealer mean any person engaged in the business of buying or selling manufactured homes or offering or displaying manufactured homes for sale in the state. Any person who buys or sells three or more manufactured homes in any 12-month period, or who offers or displays for sale three or more manufactured homes in any 12-month period shall be presumed to be a manufactured home dealer. The terms "selling" and "sale" include lease-purchase transactions. The term "manufactured home dealer" does not include banks and finance companies that acquire manufactured homes as an incident to their regular business.

(Ord. of 1-7-1975, § 1)

Cross references: Definitions generally, § 1-2.

Sec. 29-32. Duty of owner or person in possession.

Every owner or person in possession thereof, if other than the owner, of a manufactured home located within the county, except:

- (1) A manufactured home temporarily located within the county with the express predetermined intent and purpose of conveyance outside of the county within 30 days after arrival;
- (2) A manufactured home held for display or exhibition purposes by a manufactured home dealer licensed by the state as such and displaying such license; and
- (3) A manufactured home passing through the county on a public street, road, or highway for conveyance elsewhere;

shall register such mobile home during the regular ad valorem tax-listing period of each year with the tax supervisor's office of the county; provided that registration as referred to in this section shall not relieve any person from the obligation to list all property for ad valorem tax purposes in the manner required by law, and more particularly the Machinery Act of 1971 (G.S. 105-271 et seq.) and provisions contained in such Act, including but not limited to G.S. 105-316.

(Ord. of 1-7-1975, § II)

Sec. 29-33. Registration.

Registration shall occur when the manufactured home is properly listed with the county Tax Supervisor's office for ad valorem tax purposes; and upon such listing, the Tax Supervisor's office shall deliver a numbered plate, sticker or other appropriate device to the person registering or listing such manufactured home, which device shall be displayed on the manufactured home on or near the main door or exit so as to be clearly visible from the exterior; provided, however, that any manufactured home otherwise required to be registered pursuant to this article or state statute shall not be deemed exempted from the provisions of this article, if listing for ad valorem tax purposes is not required.

(Ord. of 1-7-1975, § III)

Sec. 29-34. Registration after January 1.

Manufactured homes moved into or located within the county after January 1, 1975, and each year after that shall likewise be registered within 30 days after such manufactured home becomes located within the county; and in such event, registration shall be made by application to the county Tax Supervisor's office. No permit provided pursuant to the county zoning resolution, including but not limited to a special use permit, or the State Building Code shall be issued until the mobile home shall be registered as required in this article.

(Ord. of 1-7-1975, § IV)

Sec. 29-35. Information.

Registration shall consist of delivery of a sticker or decal or other appropriate device upon receipt of the following information to be obtained from the owner or other person registering the vehicle:

- (1) Names of the owner or person to be in possession if other than the owner;

(2) Year, make, and model of the manufactured home or vehicle; and

(3) Place, meaning tax block and lot where the manufactured home is or will be located.

(Ord. of 1-7-1975, § V)

Sec. 29-36. Registration period.

The period of registration for manufactured homes shall be for the 12-month period of January 1 through December 31 of each year, and such manufactured homes shall be registered annually thereafter, in the manner required in this article. The decal or other device shall show the year for which issued and the date of expiration.

(Ord. of 1-7-1975, § VI)

Sec. 29-37. Issuance of evidence of registration.

For every registered manufactured home, the county Tax Supervisor's Office or other department referred to in this article shall issue the person registering the manufactured home an appropriate numbered plate, sticker, or decal. Upon satisfactory evidence that any such registration numbered plate, sticker or decal has been lost or destroyed, the registrar shall issue a duplicate to the owner or person listing.

(Ord. of 1-7-1975, § VII)

Sec. 29-38. Display of evidence of registration.

Every manufactured home located in the county, except as otherwise provided in this article, shall, throughout the current issue year, display the assigned numbered plate, sticker or decal as required in this article and in such manner as to be visible from the exterior at all times.

(Ord. of 1-7-1975, § VIII)

Sec. 29-39. Violation.

Any owner or person in possession of a manufactured home who shall violate or fail to comply with any of the provisions of this article, or any person who shall counsel, aid, or abet any such violation or failure to comply shall be guilty of a misdemeanor punishable by a fine of not to exceed \$500.00, or by imprisonment for not more than 30 days.

(Ord. of 1-7-1975, § IX)

Sec. 29-40. Dealers to comply with tax listing.

Nothing in this article shall relieve mobile home dealers from complying with tax listing requirements on the manufactured homes located in the county on January 1 of each year.

(Ord. of 1-7-1975, § X)

Secs. 29-41--29-60. Reserved.

ARTICLE III. SALES AND LEASING TAX

Sec. 29-61. Tax on gross receipts derived from rental short-term motor vehicle leases or rentals.

The county hereby imposes and levies a tax of 1 1/2 percent of the gross receipts from the short-term lease or rental of vehicles at retail to the general public.

(Res. of 6-5-2000, § 1)

Sec. 29-62. Administration.

The county will administer and collect from operators of leasing and rental establishments the taxes levied hereby and the county may promulgate additional rules and regulations necessary for implementation of the taxes.

(Res. of 6-5-2000, § 2)

Cross references: Administration, Ch. 2.

Sec. 29-63. Payment of taxes and filing of returns.

The taxes levied hereby are due and payable to the county in monthly installments on or before the 15th day of the month following the month in which the tax accrues. Every taxable establishment required to collect the tax shall, on or before the 15th day of each month prepare and render a return to the county. The county shall design, print, and furnish to all taxable establishments the necessary forms for filing returns and instructions to insure the full collection of the tax. A return filed for this purpose is not a public record as defined by G.S. 132-1 and may not be disclosed except as required by law.

(Res. of 6-5-2000, § 3)

Sec. 29-64. Penalties.

In case of failure or refusal to file a return or pay the tax for a period of 30 days after the time required for filing the return or paying the tax, there shall be an additional tax, as a penalty, of five percent of the tax due, with an additional tax of five percent for each additional month or fraction thereof until the tax is paid. The board of commissioners for good cause shown, may compromise or forgive any penalty or additional tax imposed under this article.

(Res. of 6-5-2000, § 4)

Sec. 29-65. Misdemeanor for willful violation.

Any person, firm, corporation, or association who willfully attempts in any manner to evade a tax imposed in this article or who willfully fails to pay the tax or make and file a return shall, in addition to the penalties provided by law and this article, be guilty of a misdemeanor punishable by a fine of \$500.00 as provided by law.

(Res. of 6-5-2000, § 5)