

ATTENTION

ALL ROCKINGHAM COUNTY

PROPERTY OWNERS

2026

PROPERTY TAX LISTING

In compliance with North Carolina General Statute Chapter 105 "The Machinery Act of North Carolina", all citizens must list their property for taxation on or before February 2, 2026. Failure to list taxable property by any person whose duty it is to list within the time prescribed by law shall constitute a misdemeanor punishable by a fine not to exceed \$500.00, imprisonment not to exceed 6 months, or both. The failure to list shall be prima facie evidence that the failure was willful.

Listing Period: January 1 – February 2, 2026 N.C.G.S. 105-307
Businesses requesting extensions must do so in writing during the January 1 – February 2 listing period; a request may also be submitted via the Rockingham County Tax Administration website at www.myrockinghamcountyncntax.com
Due to January 31st falling on a weekend, Listing period is extended until 2/2/2026.

Listing Forms: Taxpayers who listed personal property in 2025 should receive a preprinted listing form. First-time listers should request a form from the County Tax Office. You may also download a listing form by going to our website at www.myrockinghamcountyncntax.com.
Not receiving a form has no bearing on the applicable penalties for non-listing or late listing.

Walk-in Listing may be done at the Rockingham County Governmental Center in Wentworth.
Office hours are 8:00 a.m. - 5:00 p.m. Monday - Friday. The Rockingham County Tax Administration does not accept faxed or emailed listing forms. You can now list online. You will need your Listing # and Owner ID # from your listing form.
The office will be closed Thursday, January 1st and Monday, January 19th.

Mail-in Listing: Forms submitted by mail shall be deemed to be filed as of the date shown by the USPS postmark. If there is no postmark or if the postmark date is any other than that affixed by the United States Postal Service, the form shall be deemed to be filed when received in the office of the Assessor.
N.C.G.S. 105-311.

Real Estate: Real property owners are responsible for reporting improvements made since January 1, 2025 (remodeling, additions, etc.) other than cosmetic, painting, landscaping, and maintenance. You will need to contact the Tax Office to obtain a form for reporting these changes. If you purchased real estate in 2025, you should receive a listing form for that property. You may also download a listing form by going to our website at www.myrockinghamcountyncntax.com.

Personal Property:

- **Unregistered or junk motor vehicles (Vehicles that do not have a current tag)**
- **All permanently tagged (not yearly renewals) vehicles must be listed**
- **Vehicles with IRP or Apportioned tags**
- **Dogs & Cats**
- **Watercraft**
- **Boat Motors**
- **Business Property**
- **Aircraft**
- **Income-Producing Farm Equipment**
- **Mobile Homes**
- **Personal property used in conjunction with rental real estate**

• **Property Tax Relief for Elderly and Permanently and Totally Disabled Persons:** North Carolina excludes from property taxes the first \$25,000 or 50%, whichever is greater, of the appraised value of the residence owned by a North Carolina resident aged 65 or older or totally and permanently disabled whose income does not exceed \$38,800, including spouse's if married. This exclusion covers real property, or a mobile home occupied by the owner as his/her permanent residence.

- If you received the exclusion in 2025, and your income does not exceed \$38,800 and property ownership has not changed, you do not need to reapply in 2026.
- If the person receiving the exclusion in 2025 is deceased, the person responsible for listing the property must notify the Tax Office.
- Persons wishing to apply for the first time may request a form from the Tax Office. Please complete the application and return it along with proof of income during the regular listing period. All required documentation must be provided by June 1 of the tax year.
- NC Legislation provides two additional tax relief programs:
 - 1) The Circuit Breaker under NCGS 105-277.1B-this is a deferment of taxes and not an exclusion.
 - 2) Disabled Veteran Exclusion NCGS 107-277.1C.

For an application or information, please contact the Tax Office, come by the Governmental Center or access our website at www.myrockinghamcountyncntax.com.

Land Use Value Applications are available at the Tax Office. Applications must be made during the regular listing period for 2026 qualifications.

Exempt property owners must submit an application for exemption of real and/or taxable personal property acquired in 2025 during the regular listing period. Tax exempt status for income tax purposes does not guarantee property tax exemption.

If you need assistance in completing your form or have any questions, you may contact the TAX OFFICE at (336)342-8305 or visit our website at www.myrockinghamcountyncntax.com.

Phones are busy during January and wait times in person may be longer, so call early.