

## **PRESENT USE**

**Present Use (Farm Use):** The Present Use Program (also known as Farm Use) is a state mandated program designed to give relief to specific landowners for property that is being used for the production of agricultural, horticultural or forestry products. To qualify there is ownership, minimum acreage, income, and sound management requirements. Present use is a deferment not an exemption. If your property is in present use and it is no longer in agriculture, horticulture or forestry production, **the tax office must be notified.** Taxes on the difference between the use value and the market value will become due for the current year and up to three prior years, plus interest. If you are uncertain, whether your property continues to qualify, or if you have questions, contact the Appraisal Section at (252) 534-4461 or email: [katherine.lane@nhcnc.net](mailto:katherine.lane@nhcnc.net).

### **Your Vehicle Registration Notice is Changing!**

The North Carolina General Assembly passed a new law to create a combined motor vehicle registration renewal and property tax collection system. In doing so, the new law transfers the responsibility for motor vehicle tax collection from the 100 counties across North Carolina to the Division of Motor Vehicles (DMV).

### **How Does The New Legislation Change Things?**

Currently, vehicle registration and taxes are processed separately. First, you receive notice and pay your vehicle registration. Then three months later, you receive notice and pay your vehicle tax. This occurs separately because the counties are responsible for managing vehicle taxes, and the DMV is responsible for managing vehicle registration.

For the next renewal of this vehicle, the DMV will send a new combined notice that includes the vehicle registration and the vehicle tax, and they will be due at the same time.

### **Questions?**

For more information about this change, please contact the Northampton County Tax Office at 252-534-3431, or visit our website at [northamptonnc.com](http://northamptonnc.com).

## **Occupancy Tax**

Northampton County levies a local sales tax on the rental of rooms, lodging and campsites. This includes hotels, motels, inns, lodges, vacation homes, bed & breakfasts, and campgrounds. The tax does not apply to stays of 90 or more consecutive days. The occupancy tax rate is six percent (6%) of the gross receipts. Gross receipts includes all fees that are logically related to, and thus are derived from the business of providing the accommodations, including but not limited to inspection fees, booking and security deposits, peace of mind fees, credit card fees, pet fees, linen fees and all other fees. The use of the tax revenue is restricted to tourism-related expenditures