



www.martincountyncgov.com/assessor
252-789-4350

Filing Number

2019

Martin County
Personal Property Listing Form

**To avoid discovery with penalty,
please complete and return no
later than January 31, 2019.**

Martin County Tax Assessor
PO Box 885
Williamston, NC 27892-0885

Appeals of value, situs or taxability must be filed by January 31, 2019.

Account #	Property ID	Township	Town	Fire District	Property Value	Exempt Code/Value
Property Location			Please refer to listing instructions on the back of this form.			Net Taxable Value
Personal property listed last year is pre-printed below. Please review and correct.						

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Add property owned, purchased, or moved to Martin County that is not pre-printed above.							
Description	Year	Make	Model	Year Bought	Cost	For multiple items, please attach a list.	
Aircraft						Tail #	Location/Airport
Boat/Motor Jet Ski			Length: HP:			VIN	Registration #
IRP or Unlicensed Vehicle						VIN	TAG # if IRP
Multi-Year Trailer						VIN	TAG #
Mobile Home						Width	Length
Mobile Home Address				Landowner Name	Park Name		Lot #

	Taxpayer #1	Taxpayer #2
Employer		
Birthdate		
Phone		
Email Address		

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information, is true and complete. If this affirmation is signed by an individual other than the taxpayer, you affirm that you are familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that your affirmation is based on all the information of which you have any knowledge

Signature

Date

Form may be rejected unless signed, dated, and completed in full.

In preparation for improvements to our personal property listing system, **all personal property is being listed together on a separate listing form apart from any real property and will be billed separately from any real property.** This method has already been adopted by many of the counties in North Carolina. This form includes any personal property that you listed last year.

You may obtain listing forms, exemption applications and other forms on our website. Many resources, such as searching deeds, GIS maps, tax bills, and online payments are also available. www.martincountyncgov.com.

LISTING

North Carolina requires all individuals owning personal property on January 1 of each year to annually list that property by January 31. Please provide complete descriptions of all property on the front side of this form and attach separate sheets if necessary. Individual personal property includes, but is not limited to, the following:

Mobile Homes – All mobile homes must be listed unless they qualify as real estate and are being taxed on your real property bill.

Aircraft – Airplanes, helicopters, hot air balloons, ultralights and gliders must be listed.

IRP/AppORTioned Plated Vehicles – International Registration Plan or apportioned plated vehicles that are not centrally assessed by the NC Department of Revenue must be listed.

Unlicensed Vehicles - Vehicles that do not have an active plate on January 1 must be listed. Vehicles include automobiles, trucks, trailers of all types, motorcycles, campers and motor homes. If your vehicle is damaged or claimed as a total loss, submit any information as to its condition. **Do not list vehicles currently licensed by the NC Division of Motor Vehicles!** The tax on these vehicles will be included on the NCDMV registration renewal notice or calculated at the time a new registration is established.

Permanent Multi-Year Trailers - Trailers licensed for multiple years with the NCDMV must be listed.

Farming Vehicles - Vehicles licensed with a 3-month farm tag must be listed.

Watercraft - Boats, boat motors, and jet skis must be listed, regardless of whether they are registered with the NC Wildlife Commission.

Farmers, Carpenters, and Mechanics - Persons owning tools and equipment used in a trade or business should list on a business listing form. Forms are available on our website or in our office if you did not receive a separate form.

Rented Furnishings - Furnishings owned and rented by a landlord should be listed on a business listing form. Forms are available on our website or in our office if you did not receive a separate form.

PROPERTY TAX RELIEF

North Carolina offers property tax relief to resident homeowners who are at least 65 years of age or totally and permanently disabled as of January 1 of the year for which the application is made. If you and your spouse's total income 1) does not exceed \$30,200 or 2) if your income does not exceed \$45,300 and you have owned and occupied the residence for at least five years, you may be entitled to relief. Application must be made by June 1.

Once you are granted relief, should the property become disqualified due to death, change in income, or any other reason, you must notify the assessor. Failure to notify the assessor may result in discovery with penalties. Recipients of the Elderly/Disabled Circuit Breaker must apply annually if they wish to defer taxes. Those qualifying for the Elderly/Disabled Homestead Exclusion do not need to file an annual application once granted relief.

Honorably discharged disabled veterans, or their unmarried surviving spouses, may be eligible for a reduction in property tax on their permanent residence. The veteran must have a service-connected permanent and total disability that existed as of January 1 of the year in which application is made, or has received benefits for specially adapted housing under 38 U.S.C. 2101. Application must be made by June 1.

Active duty, non-resident military personnel stationed in North Carolina may be exempt from personal property and registered motor vehicle taxes. Contact our office for further instructions.

Tax deferral programs are available for certain types of property that meet statutory requirements, such as agricultural, horticultural, and forestland; wildlife conservation areas; and designated historical buildings. Application must be made by January 31.

North Carolina exempts certain types of property that meet statutory requirements. Examples include property used for religious, educational, charitable, or scientific purposes. Information on the various programs is available on our website or by contacting our office. Application must be made by January 31.

IF YOU HAVE ANY QUESTIONS OR NEED FURTHER INFORMATION, PLEASE CALL 252-789-4350

NC state law requires that values be listed at 100% of true value. Taxpayers who list property at a value less than its true value, file a false listing or affirmation, remove or conceal property for the purpose of evading taxes, or fail to file a proper listing may be subject to a fine of up to \$1000 or up to six months imprisonment, in addition to any taxes, penalties, and interest due on the omission.