



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

Filing Number

2023

Martin County Personal
Property Listing Form

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

To avoid a penalty, this form must be completed and returned to the tax office by 5 pm on January 31, 2023.

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.						

Add property owned, purchased, or moved to Martin County that is not pre-printed below.

Large empty box for listing property.

2022 Real Estate Changes Parcel _____

Name of Property Owner: _____

Property Address: _____

Date Property Was Sold: _____ Purchased: _____ Willed: _____

Purchased/Sold to: _____

New Construction or Remodeling during 2022: _____ % Complete as of January 1 _____

Description of Work: _____ Cost as of January 1 _____

	Taxpayer #1	Taxpayer #2
Employer		
Birthdate		
Phone		
Email Address		

N.C.G.S 105-312 MANDATES A 10% PENALTY AFTER JANUARY 31, 2023

To avoid a late penalty, please complete & return no later than January 31 to:
Martin County Tax Assessor's Office
PO Box 885
Williamston NC 27892

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.

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 Examples

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. Complete descriptions include information such as year, make, model, size, purchase price, VIN, Hull ID, etc. 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 or Apportioned Plated Vehicles – International Registration Plan or apportioned plated vehicles that are not centrally assessed by the NC Department of Revenue must be listed.

Non-Tagged 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.

Watercrafts - 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

General Statute 105-277.1 Property Tax Homestead Exclusion For Elderly Or Disabled Persons: North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by North Carolina residents who are at least 65 years of age or are totally and permanently disabled, and whose income does not exceed \$33,800. The amount of the appraised value of the residence that may be excluded from taxation is the greater of twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of the residence. Income means all money received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. If you received the exclusion last year but the property no longer qualifies for any reason, you're required to notify the assessor. Failure to notify the assessor that the property no longer qualifies for the exclusion will cause the property to be subject to discovery with penalties and interest pursuant to G.S. 105-312.

General Statute 105-277.1C Property Tax Homestead Exclusion For Disabled Veterans: North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by a North Carolina resident who is a honorably discharged totally and permanently disabled veteran or the unmarried surviving spouse of a honorably discharged totally and permanently disabled veteran. The first \$45,000 of appraised value of the residence is excluded from taxation.

General Statute 105-277.1B Property Tax Homestead Circuit Breaker Deferment: North Carolina residents may elect to defer a portion of the property taxes on the appraised value of a permanent residence owned and occupied by a North Carolina resident who has owned and occupied the property at least five years, is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$50,700. If the owner's income is \$33,800 or less, then the portion of property taxes imposed on the residence that exceeds 4% of the owner's income may be deferred. If the owner's income is more than \$33,800 but less than or equal to \$50,700 then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred. The deferred taxes become a lien on the residence and the current plus most recent three years of deferred taxes preceding a disqualifying event become due with interest upon one of the following disqualifying events: 1) the owner transfers the residence; 2) the owner dies; or 3) the owner ceases to use the property as a permanent residence. Multiple owners of a permanent residence must all qualify for the circuit breaker before a deferment of taxes will be allowed. You must apply for the opportunity to defer property taxes each and every year that you wish to defer taxes.

NOTE: An owner who qualifies for both the property tax homestead exclusion and the property tax homestead circuit breaker may elect to take only one of these forms of property tax relief.

Information and applications for these tax relief programs are located online at https://www.martincountyncgov.com/departments/tax_assessor/tax_relief_programs.php, by calling our office at 252-789-4350, or by visiting our office at 305 East Main Street in Williamston. The deadline to apply for these tax relief programs is June 1, 2023.

Exemptions/Exclusions

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

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 the Tax office. Application must be made by January 31.

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

Taxpayers who 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 60 days imprisonment, in addition to any taxes, penalties, and interest due on the omission.