



Martin County Tax Assessor's Office
305 E Main St
Williamston NC 27892
252-789-4350

2023 PROPERTY TAX LISTING INFORMATION

North Carolina General Statutes require all individuals owning personal property on January 1 of each year to annually list that property which is subject to taxation. Any person who fails to do so will be subject to the penalties prescribed by law.

Property Tax Listing Period

The listing period is from January 1 through January 31. Listings submitted by mail shall be deemed filed as of the date shown on the postmark affixed by the US Postal Service. If no date is shown on the postmark, or if the postmark is affixed by postage meter, the listing shall be deemed filed when received by the Martin County Assessor's Office. All late filings will be charged a 10% penalty. Listing forms will be received at the Martin County Tax Assessors Office, located at 305 E. Main St. Williamston, Mailing Address: PO Box 885, NC 27892, Monday through Friday 8:00 am to 5:00 pm, excluding any state holidays. If you do not receive a listing form, you will need to obtain a listing form and list all personal property. Listing forms can be obtained in the office or on our website at martincountync.gov/departments/tax_assessor

Individual Personal Property Listing

List all personal property owned on January 1, 2023. Personal Property includes, but is not limited to, mobile homes, boats, motors, jet skis, aircrafts (including hot air balloons & gliders), unlicensed automobiles, trucks, campers, and motorcycles. Under NC law, Mobile Home Park owners with three (3) or more units, are responsible for reporting to confirm the listing of manufactured or mobile homes in their park.

Business Personal Property Listing

List all assets owned by the business as of January 1, 2023. Personal property includes, but is not limited to, machinery, equipment, furniture, fixtures, drawings, signs, purchased software, reference libraries, supplies and materials, leasehold improvements, construction in progress, unlicensed vehicles and special truck mounted equipment. All items must be listed at 100% cost including installation, sales tax, freight and any associated costs.

Real Estate Listing

Martin County has a permanent listing system for real estate. Property owners are responsible to list all improvements or changes made to your real estate during the previous year for which a building permit was or was not purchased. Maintenance such as painting/wallpaper, landscaping, etc. is not considered an improvement and does not require listing. Real Property Owners will not receive a listing form.

Listing Forms

If you received a listing form in the previous year, one should be mailed to you containing the previous year's listed items, at the last address of record. You should receive this preprinted form by the first week in January. If you do not receive a form and have property that requires listing, it is your responsibility to obtain and complete a listing form. Instructions are included for correct preparation and timely submission on the form. If you do not receive a preprinted form and need to list, the necessary forms are available at the Martin County Tax Assessor's Office and they are available online at <http://www.martincountyncgov.com/assessor>.

FAILURE TO LIST WILL SUBJECT YOU TO LATE LIST PENALTIES