

## **INDIVIDUAL PERSONAL PROPERTY TAX LISTING**

### **PERSONAL PROPERTY:**

North Carolina law requires individual personal property to be listed with the Personal Property Division every year during the listing period of January 1st to January 31st. A 10% late penalty will be applied to any personal property listed after January 31st. Listing forms will be mailed to all taxpayers who listed personal property for the prior tax year. These forms are normally mailed the last week in December to the last address of record. If you do not receive a listing form and have personal property that requires listing, it is your responsibility to obtain and complete a listing form by contacting the tax office at (828) 465-8402. You can also obtain a listing form from the website [www.catawbacountync.gov](http://www.catawbacountync.gov) under Services, Tax, Forms.

Please note that the NC Wildlife Resource Commission does not list your watercraft for tax purposes. If you store your watercraft at a marina, your camper at a campground, or you have a mobile home in a mobile home park; they are not responsible for listing these items with the tax office for you.

### **WHAT ITEMS SHOULD BE LISTED?**

#### **Singlewide Mobile Homes**

**Doublewide Manufactured Homes:** These homes must be listed as personal property **only if the home is owned by someone other than the owner of the land where the home is situated.** If you do not own the land your manufactured home is located on, you must list it during January of each year.

**Watercraft:** This includes inboard/outboard boats, boat motors, sailboats, houseboats, pontoons, canoes, personal watercraft (jet skis).

#### **Multi-Year Permanent Tagged Trailers**

**Untagged Vehicles:** This includes cars, trucks, motorcycles, campers, motor homes, and trailers of all types.

**Aircraft:** All aircraft including experimental and ultra light aircraft.

**IMPORTANT: ANY VEHICLES, CAMPERS, OR TRAILERS WITH A CURRENT ANNUAL LICENSE TAGS ARE NOT TO BE LISTED ON THE PERSONAL PROPERTY LISTING FORM. YOU WILL RECEIVE A TAG & TAX NOTICE LISTING BOTH VEHICLE REGISTRATION FEES AND TAXES DUE. JUST AS IN THE PAST, VEHICLE OWNERS WILL RECEIVE THE NOTICE ABOUT 60 DAYS PRIOR TO THEIR VEHICLE'S REGISTRATION EXPIRATION.**

### **WHERE ITEMS SHOULD BE LISTED?**

All personal property items should be listed in the county in which the property is located, not necessarily where you reside. For example, a taxpayer living in one county but has a boat that is kept at a marina in another county should list the boat in the county where the boat is located.

**[Click here for Blank Form](#)**

**[Find your 2016 Personal  
Property Listing Form](#)**