



**PENDER COUNTY  
 2026 INDIVIDUAL LISTING FORM**

**FILL OUT FORM COMPLETELY**

**RETURN NO LATER THAN JANUARY 31, 2026  
 TO AVOID A 10% PENALTY!**

Acct. No. \_\_\_\_\_

Fire District \_\_\_\_\_

PIN \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

EMPLOYER \_\_\_\_\_

HOME PHONE \_\_\_\_\_

WORK PHONE \_\_\_\_\_

**PERSONAL PROPERTY**

**1. IN THE SECTION BELOW, DELETE THE ITEMS THAT WERE NO LONGER IN YOUR POSSESSION JANUARY 1, 2026 BY DRAWING A LINE THROUGH THE ITEM. ANY UNLISTED TAXABLE PERSONAL PROPERTY YOU OWN ON JANUARY 1, 2026 SHOULD BE LISTED IN SECTION 2.**


THE PERSONAL PROPERTY ITEMS TO BE LISTED ARE MOBILE HOMES, BOATS, JET SKIS, AIRCRAFT, MULT-YEAR TAGGED TRAILERS AND ANY UNREGISTERED OR UNTAGGED AUTOMOBILES, TRUCKS, TRAILERS, CAMPER, MOTOR HOMES, AND MOTORCYCLES. **DO NOT LIST TAGGED AND REGISTERED VEHICLES!**

**ITEM TYPE:** AC-AIRPLANE BT-BOAT, JET SKI BTM-BOAT MOTOR UV-UNREGISTERED VEHICLES CP-CAMPER  
 MH-MOBILE HOME OR MANUFACTURED HOME HH-HOUSEHOLD RENTAL MHA-MOBILE HOME ADDITION

**2. IN THE SECTION BELOW, LIST ANY ADDITIONAL ITEMS THAT YOU OWNED ON JANUARY 1, 2026 AND NOT PRE-PRINTED ABOVE**

ITEM TYPE	MODEL YEAR	MAKE/MODEL	SERIAL OR ID NUMBER	YEAR PURCHASED	PURCHASE PRICE	SIZE/LENGTH	BOAT MTR HP INB OR OUTB	TAX OFFICE USE
							/	
							/	
							/	
							/	

10817PPL 12/11/26 PMS 286, K

**PLEASE COMPLETE**

- IF YOU SOLD OR DELETED ITEMS LISTED IN SECTION 1 ABOVE, PROVIDE AS MUCH INFORMATION AS POSSIBLE OF THE BUYER. \_\_\_\_\_
- IF YOU ADDED A MOBILE OR MANUFACTURED HOME IN THE ABOVE SECTION, PLEASE PROVIDE THE PHYSICAL ADDRESS (WHERE YOU HAVE IT SET UP). \_\_\_\_\_
- IF YOU LISTED A BOAT OR JET SKI ABOVE AND IS STORED AT A MARINA, PLEASE PROVIDE THE NAME AND ADDRESS OF THE MARINA. \_\_\_\_\_
- IF YOU LISTED A CAMPER ABOVE AND IT IS PARKED AT A CAMPGROUND, PROVIDE THE NAME AND ADDRESS OF THE CAMPGROUND. \_\_\_\_\_

**AFFIRMATION - SIGNATURE MUST BE OWNER, PARTNER OR PRINCIPLE OFFICER**

7. UNDER THE PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING WITH ANY AND ALL STATEMENTS ATTACHED IS TRUE AND COMPLETE.

SIGNATURE OF OWNER \_\_\_\_\_ DATE \_\_\_\_\_

# IMPORTANT INFORMATION - FREQUENTLY ASKED QUESTIONS

## 1. Why is Pender County mailing these forms?

North Carolina General Statutes require all property owners in North Carolina to list their taxable personal property between January 1 and January 31 of each year. In addition, it is the responsibility of the owners of real estate to report any changes to real property. As a courtesy to citizens of Pender County, the Tax Assessor's Office is notifying our citizens of their responsibility to list.

## 2. What if I do not return this form?

A 10% penalty will be added to your 2026 taxes for the property that you do not list by Jan. 31, 2026. If the property is not listed and remains unlisted for multiple years, the property may be subject to a discovery. If discovered, the North Carolina General Statutes requires severe penalties. NCGS 105-312 (h) states: Computation of Penalties. - Having computed each year's taxes separately as provided in subsection (g), above, there shall be added a penalty of ten percent (10%) of the amount of the tax for the earliest year in which the property was not listed, plus an additional ten percent (10%) of the same amount for each subsequent listing period that lapsed before the property was discovered.. NCGS 105-312 states: In addition to all other penalties prescribed by law, any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor.

## 3. What am I required to list on this form?

You are required to list any taxable personal property and any **changes** to any real estate you own. If your personal property is used for a business you own, you must contact the Tax Assessor's Office and they will provide you with a Business Personal Property Listing form. Commercial enterprises, farmers, carpenters, mechanics, and all business owners that have fixed assets such as machinery, equipment, tools, furniture, and fixtures used in business and trade must list this personal property on a Business Personal Property Listing form. Please contact the Tax Assessor's Office for this form.

## 4. What personal property is required to be listed?

You must list all taxable personal property not exempt such as airplanes, boats, sail boats, boat motors, jet skis, singlewide mobile and manufactured homes not classified as real property. If you have **untagged** and unregistered cars, trucks, buses, travel trailers, campers, livestock trailers, utility trailers, motorcycles, motorcycle trailers, jet ski trailers, or motor homes, you must list these. **If these untagged and unregistered motor vehicles are wrecked or damaged, please submit information as to its condition on January 1, 2026.** If you own these types of vehicles and they are **tagged** with current license plates and are registered, **do not list!** *If you list tagged and registered vehicles, you will pay taxes twice as they are already listed.*

## 5. Do you have rental property or are you a landlord?

If you own rental property (house, apartment, condo, mobile home, doublewide, etc.) and it is **furnished**, contact this office to list the furnishings on a Business Personal Property Listing form **(910) 259-1221**.

## 6. Is this another tax bill? I just received a tax bill recently.

THIS IS NOT A TAX BILL. However, this is a very important tax document from the Pender County Tax Office. Please return completed by January 31, 2026 to avoid a 10% penalty.

## 7. My value is too high. How can I appeal my tax value?

**Real estate appeals** are heard each year by the Pender County Board of Equalization and Review [NCGS 105-322(e)]. Contact the Tax Assessor's Office in January 2026 for an appeal form.

**Personal property appeals within 30 days of receiving listing form** relating to value, situs, or taxability may be appealed within 30 days of the date of which the tax bill was mailed [NCGS 105-317.1(c)].

### NOTICE:

#### INFORMATION CONCERNING PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED AND CIRCUIT BREAKER DEFERMENT

##### **General Statute 105-277.1B 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 \$38,800. 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 moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant.

If you received this exclusion last year, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion last year but the property no longer qualifies for any reason, please notify the assessor. Failure to notify the assessor that the property no longer qualifies for the exclusion may cause the property to be subject to discovery with penalties and interest pursuant to G.S. 105-312.

If you did not receive the exclusion last year, but are now eligible, you may obtain an application from the county tax department. It must be filed with the county assessor by **June 1**.

##### **General Statute 105-277.1C Disabled Veteran Property Tax Homestead:**

North Carolina excludes the first Forty-Five Thousand Dollars (\$45,000) of appraised value of the residence of a veteran of any branch of the Armed Forces of the United States whose character of service at separation was honorable or under honorable conditions and who has a service-connected permanent, and total disability. The property must be the permanent residence, owned and occupied by the service member or the surviving spouse of a disabled veteran whose death was the result of a service-connected condition, who has not remarried. To qualify, the veteran must provide a copy of certification by the United States Department of Veterans Affairs of another federal agency indicating that, as of January 1 preceding the taxable year for which the exclusion is to be claimed, he/she has a service-connected, permanent and total disability.

You may obtain an application from the county tax department to apply. It must be filed with the Tax Administrator by June 1 to take effect for the 2026 tax year.

### PENDER COUNTY TAX ASSESSOR

Location: 300 E. Fremont Street

Mailing Address: PO Box 1006

Mount Airy, NC 27030-1006

910-259-1221

