



## PERSONAL PROPERTY TAX LISTING INSTRUCTIONS

### WHEN AND WHERE TO LIST

The listing period is from January 1 through January 31 each year. Listings may be submitted by mail or filed electronically using our Online Property Listing system. Late listings are subject to penalties per North Carolina General Statute 105-312(h).

**New accounts cannot be listed online.** To establish a new account, complete and mail in the listing form.

**By Mail:** Wake County Tax Administration P.O. Box 2331, Raleigh NC 27602

**Online:** Go to [wake.gov/listmyproperty](http://wake.gov/listmyproperty)

For mailed listings, the filing date will be determined by the postmark from the U.S. Postal Service or an overnight courier. If there is no postmark date, or if the postmark is not from the U.S. Postal Service or an overnight courier, the listing will be considered filed when received by Wake County Tax Administration. For metered mail, you must obtain a certificate of mailing or a certified mail receipt from the U.S. Postal Service to prove timely submission.

Extension requests may be submitted by mail or requested online no later than January 31 of the listing year. Mailed requests are subject to the postmark requirements defined above. The listing deadline for accounts having been granted an extension is April 15 of the listing year for listings submitted by mail, or May 15 of the listing year for listings filed electronically.

### PHYSICAL LOCATION

Enter physical location of listed property as of January 1, 2026. If listing property at multiple locations, please complete a separate listing form for each location.

### OWNERSHIP

Please provide all requested information.

### OWNER INFORMATION

Please provide all requested information.

### PERSONAL PROPERTY

List all boats, boat motors, manufactured homes, aircraft, unlicensed vehicles, and permanent multi-year trailers owned by you on January 1, 2026. Please provide complete descriptions of all property. If necessary, attach a separate sheet for additional property.

**Licensed Vehicles** - Do not list vehicles currently licensed by the NC Division of Motor Vehicles (NCDMV). The tax on these vehicles will be included on the NCDMV's registration renewal notice or calculated at the time a new registration is established.

**IRP/Apportioned Plated Vehicles** - If your business owns IRP or apportioned plated vehicles that are not centrally assessed by the North Carolina Department of Revenue, these vehicles are required to be listed for property tax purposes. Complete and return the enclosed listing form and attach a list of IRP vehicles owned. Be sure to include the vehicle's make, model, year, VIN, and license plate. IRP accounts cannot be listed online.

**Unlicensed Vehicles** - Vehicles not licensed with the NCDMV must be listed. Vehicles include automobiles, trucks, trailers of all types, motorcycles, and motor homes. If your vehicle is damaged or claimed as a total loss, submit any information as to its condition as of January 1, 2026.

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

**Boats** - Boat ownership is determined by information received from GO Outdoors North Carolina. Boats registered with GO Outdoors North Carolina should receive a separate preprinted listing form. If you do not receive a preprinted listing, list your boat on this form.

**Tools and Equipment** – Persons owning tools and equipment used in a trade (such as farming, carpentry, or mechanics), should list them on a business listing form. Business listing forms are available on our website. Please visit [wake.gov/tax/listingforms](http://wake.gov/tax/listingforms).

**Rented Furnishings** – Landlords (except for student housing) must list any rented furnishings on a business listing form. Business listing forms are available on our website. Please visit [wake.gov/tax/listingforms](http://wake.gov/tax/listingforms).

### AFFIRMATION

This listing must be signed by the person whose duty it is to list property for taxation. In the case of an individual taxpayer who is unable to list their property, a guardian, authorized agent, or other person having knowledge of and charged with the care of the person and property of the taxpayer may sign the listing, indicating their capacity. In the case of a corporation, partnership, limited liability company or unincorporated association, the listing may be signed by a principal officer of the taxpayer, a full-time employee of the taxpayer who has been empowered to do so by a principal officer of the taxpayer or an agent of the taxpayer authorized by a principal officer of the taxpayer.

### PROPERTY TAX RELIEF, EXEMPTIONS AND EXCLUSIONS

North Carolina offers income-based property tax relief programs for homeowners who are at least 65 years of age or totally and permanently disabled. Homes owned by honorably discharged disabled veterans or their unmarried surviving spouses may also be eligible for tax relief.

North Carolina General Statutes allow for certain types of property to be exempt from taxation if they meet the requirements specified by the statutes. Examples include property used for religious, educational, charitable, or scientific purposes.

Military personnel on active duty in North Carolina with a home of record in another state may not be subject to personal property and registered vehicle taxes in North Carolina. Visit [wake.gov/tax/exempt](http://wake.gov/tax/exempt) for details.

Tax deferral programs are available for certain types of property if they meet statutory requirements: agricultural, forest, and horticultural land; wildlife conservation areas; and designated historical buildings.

Information on the various programs can be found on our website at [wake.gov/tax/programs](http://wake.gov/tax/programs). To request an application for one of these programs, please call our office at 919-856-5400 or use the appropriate program application located on our website. Late applications may be considered for good cause through the last day of the calendar year in which the tax is levied. A late application received after the calendar year ends will not be accepted and cannot be considered for approval or denial for any reason or circumstance.