



Every county receives an annual list from both NC Wildlife and the marina/storage facilities located in their county.

This list includes all registered and stored watercraft in that county. To avoid future issues regarding taxation please contact your local NCWRC agency to report the correct taxing county.

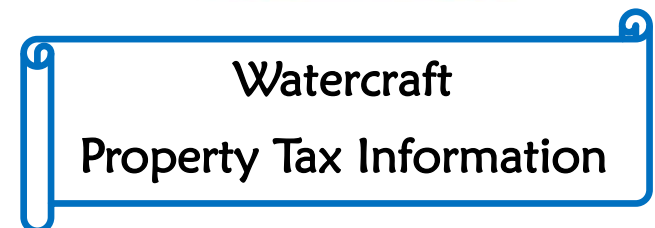
(833) 950-0575

Chatham County Tax Assessor

PO Box 908

Pittsboro, NC 27312

919-542-8250





### **Q: How do I list my watercraft for Property Tax purposes?**

**A:** Your watercraft should be listed annually during our listing period as personal property on our Personal Property Listing Form, this form can be found on our website ([chathamcountync.gov](http://chathamcountync.gov)) at the end of every year. If you already have personal property listed and are currently receiving a listing form yearly, add your watercraft's information and be sure to return the form timely (prior to January 31st to avoid a 10% late listing penalty).



### **Q: What county should I list my watercraft in?**



**A:** Per G.S § 105-285 (b) - Place of taxation shall be determined annually as of Jan 1.

**B:** Per G.S. § 105-304 (f)(1) - The place at which the temporary or seasonal dwelling is situated

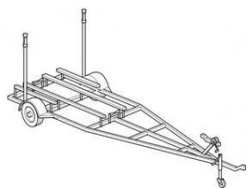
*For example : If your watercraft is physically located in Chatham County on Jan 1 or stored in Chatham County, it should be listed for property tax purposes in Chatham County.*

### **Q: How do I remove my watercraft from the tax listing records?**

**A:** If you owned the watercraft on January 1, you are responsible for that year's property tax bill. When you receive your listing form for the following year (normally in Dec) be sure to mark the watercraft as "sold"/"totalled"/"now located in \_\_\_ county"etc. and return the form prior to January 31st.



### **Q: Do the same rules apply to my watercraft trailer?**



**A:** Yes. You can change/update the "situs" address for your trailer through the DMV. If your trailer has an annual tag it will not need to be listed as personal property, if your trailer has a multiyear/permanent tag it should be listed as personal property in the county where it is physically located on Jan 1 or stored. If you sell your trailer and it is listed as personal property you will need to remove it from your listing form that you receive in December of every year as well.