

**IF YOU HAVE ANY QUESTIONS
CONCERNING INDIVIDUAL
PERSONAL PROPERTY IN
JACKSON COUNTY OR NEED
ANY ASSISTANCE, PLEASE
CONTACT THE JACKSON COUNTY
TAX ADMINISTRATION OFFICE AT
(828) 586-7545**



**A GUIDE
TO LISTING
PERSONAL
PROPERTY**

**JACKSON COUNTY
TAX ADMINISTRATION
401 GRINDSTAFF COVE RD
SUITE 132
SYLVA, NC 28779
PHONE: (828) 586-7545
FAX: (828) 586-7515**



THE PURPOSE OF THIS BROCHURE IS TO PROVIDE INDIVIDUALS WITH GENERAL INFORMATION REGARDING THE PERSONAL PROPERTY LISTING REQUIREMENTS



WHO MUST FILE A LISTING?

ALL INDIVIDUALS WHO OWN OR POSSESS PERSONAL PROPERTY AS OF JANUARY 1. ALL COUNTIES REQUIRE THIS ANNUAL LISTING PER NORTH CAROLINA GENERAL STATUTE 105-274.



WHAT TYPES OF PERSONAL PROPERTY DO I LIST?

- ◆ BOATS AND BOAT MOTORS
- ◆ UNTAGGED MOTOR VEHICLES
- ◆ AIRPLANES
- ◆ CAMPERS
- ◆ JETSKIS
- ◆ MANUFACTURED HOMES
- ◆ HOUSEHOLD RENTAL FURNISHINGS



WHAT IS AN AD VALOREM TAX?

IT IS A PROPERTY TAX BASED ON VALUE. IN THE CASE, IT IS A TAX LEVIED ON THE VALUE OF PERSONAL PROPERTY. IT IS NOT THE SAME AS SALES OR INCOME TAX.

WHEN AND WHERE DO I LIST?

LISTINGS ARE DUE ON OR BEFORE JANUARY 31. THEY MUST BE FILED WITH THE TAX ASSESSOR'S OFFICE EVERY YEAR. AS REQUIRED BY STATE LAW, LATE LISTINGS WILL RECEIVE A 10% LATE LIST PENALTY.



HOW DO I LIST?

YOU MUST OBTAIN A LISTING FORM FROM THE TAX ASSESSOR'S OFFICE OR PRINT A FORM & INSTRUCTIONS FROM THE JACKSON COUNTY WEBSITE AT: JACKSONNC.ORG. COMPLETE THE LISTING FORM AND RETURN TO THE TAX ASSESSOR'S OFFICE.



WHAT IF I ACQUIRE MY PROPERTY AFTER JANUARY 1ST?

IF YOU DID NOT OWN THE PROPERTY UNTIL AFTER JANUARY 1 YOU ARE NOT REQUIRED TO LIST UNTIL THE FOLLOWING JANUARY. IT IS BASED ON OWNERSHIP AS OF JANUARY 1ST OF THE CURRENT YEAR.



WHAT IF I MOVE OR SELL MY PERSONAL PROPERTY?

IF YOU MOVE PLEASE SEND NOTICE OF ADDRESS CHANGE TO THE TAX ASSESSOR'S OFFICE. YOU SHOULD INCLUDE ANY CHANGES IN THE APPROPRIATE SECTIONS ON YOUR LISTING FORM. THE TAX ASSESSOR'S OFFICE MUST HAVE ALL CHANGES IN WRITING IN ORDER TO UPDATE TAX RECORDS. IF YOU SELL THE PROPERTY PRIOR TO JANUARY 1 PLEASE INDICATE ON THE LISTING FORM THAT THE PROPERTY WAS SOLD, ALONG WITH AS MUCH INFORMATION AS YOU CAN PROVIDE (NEW OWNER, ADDRESS, ETC.).

IS MY SINGLE WIDE MOBILE HOME REAL OR PERSONAL PROPERTY?

A SINGLE WIDE MOBILE HOME IS CONSIDERED PERSONAL PROPERTY UNTIL THE FOLLOWING APPLY :

- ◆ USED AS RESIDENTIAL STRUCTURE
- ◆ THE HITCH, WHEELS, AND AXLES MUST BE REMOVED
- ◆ MUST BE ON A PERMANENT FOUNDATION
- ◆ MUST BE SITUATED ON LAND THAT IS OWNED BY THE SAME OWNER AS THE MOBILE HOME.

IF ALL OF THE ABOVE STATEMENTS PERTAIN TO YOUR MOBILE HOME THEN IT SHOULD BE LISTED AS REAL PROPERTY.



HOW DO I LIST HOUSEHOLD RENTAL FURNISHINGS & FIXTURES?

YOU CAN PROVIDE A OWNERS ESTIMATED ITEMIZED LIST OR CHOOSE 7% OF THE BUILDING VALUE THAT IS BEING RENTED.



HOW DO I LIST MY OTHER PERSONAL PROPERTY SUCH AS BOAT, BOAT MOTOR, JETSKI, CAMPER, AIRPLANE, ETC?

PLEASE PROVIDE AS MUCH INFORMATION ABOUT THE PROPERTY AS YOU CAN. VIN NUMBER, YEAR, MAKE, MODEL, LENGTH, HORSEPOWER, SERIES NUMBER, ETC.

THE LISTING PROCESS CAN BE FOUND IN NORTH CAROLINA GENERAL STATUTE 105-273(13).