

PROPERTY TAX LISTING INSTRUCTIONS

Value, ownership, and situs are determined annually as of January 1. This form is due by January 31, 2022. Listings submitted by mail shall be deemed filed as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark or if the United States Postal Service does not affix the postmark, the abstract is considered filed when received in the office of the assessor.

Owner Name and Address Corrections - Please review preprinted owner name and mailing address. Indicate any changes to your name or mailing address.

Personal Property includes: aircraft, watercraft, engines for watercraft, unregistered motor vehicles, permanently tagged motor vehicles, International Registration Plan (IRP) vehicles, and mobile homes (see below).

Aircraft: Aircraft ownership is determined by information received from the Jackson County Airport Authority, as well as aircraft properly listed by owner as of January 1. Aircraft hangered or more or less permanently located in Jackson County must be listed. Aircraft includes planes, jets, helicopters, hot air balloons, gliders, etc.

Watercraft (Boats): Watercraft ownership is determined by information received from the NC Wildlife Resources Commission, marinas, as well as watercraft properly listed by owner as of January 1. Watercraft includes boats, jet skis, yachts, etc. Watercraft should be listed by year, make/model, and length. Please provide the wildlife number, if available.

Watercraft Engines: Please provide year, model, and horsepower. If no boat motor is provided, we will add the average motor for that particular watercraft. If the watercraft does not have an engine affixed, please indicate that on the listing form.

Motor Vehicles: include unregistered (untagged) vehicles, permanent multi-year tags, and vehicles in the International Registration Plan (IRP).

Mobile Homes: may include singlewides, doublewides, tiny homes, park models, travel trailers, fifth wheels, campers, etc. If the travel trailer, fifth wheel, camper, etc. are tagged through the Division of Motor Vehicles (DMV) **with a situs address of Jackson County**, they do not have to be listed.

Sold Personal Property: If you no longer own the property described on the listing form, please complete the buyer information section.

Mobile homes owned by others: If mobile homes are located on your land that you do not own, please complete the appropriate section with their name and address. If you are a mobile home park owner or have more than three (3) mobile homes on your land, please provide a detailed inventory list including the owner's name, physical and mailing address, and the lot number of mobile home, if applicable.

Rental Property: Any contents provided by the landlord in a residential rental must be listed annually. Contents include furniture, stoves, refrigerator, washer, dryer, and window air conditioners. Please provide the owners estimated cost of the contents. If no owners estimated cost is provided an automatic 7% of assessed value of the rental unit will be applied. There is a minimum owners estimated cost of \$250 per unit.

Affirmation of personal property owner: Upon completion of the listing form, please sign, date, and return to our office by January 31. Unsigned listing forms will be rejected.

PROPERTY TAX RELIEF

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 honorable discharged veterans or their un-remarried surviving spouses may also be eligible for tax relief.

Elderly or Disabled Exclusion (G.S. 105-277.1)

Assessment reduction of \$25,000 or 50% of the appraised value, whichever is greater

- As of January 1, age 65 & older or totally and permanently disabled
- Income must be \$31,900 or less
- North Carolina resident
- One-time application required

Disabled Veterans Exclusion (G.S. 105-277.1C)

Assessment reduction of first \$45,000 of the appraised value of permanent residence

- Available to a Disabled Veteran whose character of service at separation was honorable or under honorable conditions or their un-remarried surviving spouse
- Must also meet one of the following requirements:
 - Received benefits for specially adapted housing under 38 USC 2101 as of January 1.
 - Received certification by the US Department of Veterans Affairs for a service connected, permanent, and total disability as of January 1.
 - The veteran's death was a result of a service-connected condition as of January 1, as certified by the US Department of Veterans Affairs.
- North Carolina resident
- One-time application required

Circuit Breaker Tax Deferment Program (G.S. 105-277.1B)

Under the program, taxes for each year are limited to a percentage of the qualifying owner's income

- As of January 1, age 65 or older or totally and permanently disabled
- Must have owned and occupied the property as their permanent legal residence for the five preceding years
- North Carolina resident
- Income cannot exceed \$47,850
 - If income is \$31,900 or less, taxes on the permanent residence are limited to 4% of income
 - If income is between \$31,900 and \$47,850, taxes on the permanent residence are limited to 5% of income
- Taxes over the limitation are deferred taxes
- Deferred taxes are a lien on the property
- Interest accrues on deferred taxes as if they had been payable on the original due date
- Requires an annual application

To request an application for one of these programs, please call our office at (828) 586-7542 or visit our website at <https://www.jacksonnc.org/tax-administration/home>

The deadline for submitting an application is June 1, 2022.