

Jackson County Tax Administration

A stylized landscape illustration featuring green mountains, a yellow sun, and a blue body of water. The sun is positioned behind the central mountain peak. The water is at the bottom, with a light blue path or stream leading from the mountains down to it.

How to List Business Personal Property

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Who is required to list?

Individuals or businesses owning or possessing personal property used or connected with a business or other income producing purpose on January 1.

Temporary absence on January 1 does not alleviate tax liability.



about

When do I list?

January 1 – January 31



about

Where do I get a Listing Form?

Listing forms are mailed, prior to January 1, to those who have previously listed.



about

What if I did not get a Listing Form?

You can contact our office or get a form on our website at:

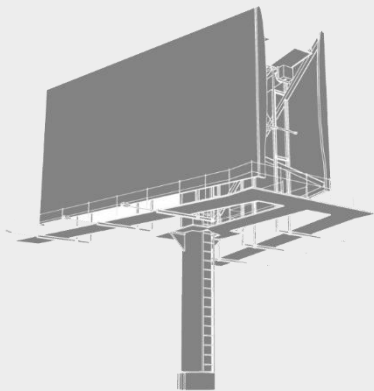
<https://www.jacksonnc.org/personal-property>



What is taxable?

- Machinery
- Furniture
- Fixtures
- Billboards
- Copiers
- Computers
- Farm Equipment
- Signs
- Leasehold Improvements
- International Registration Plan (IRP) Vehicles

*Items above are for reference only and do not include all taxable property.



Can I get an Extension?

Extension requests must be submitted in writing during the listing period, January 1 – January 31.

Maximum allowable extension is April 15.

The form can be found at:

<https://www.jacksonnc.org/personal-property>

What if I do not list or list late?

You will be subject to the penalties prescribed by law. The minimum penalty is 10%.

Any person who willfully fails or refuses to list shall be guilty of a Class 2 misdemeanor.



January 1

Ownership is determined annually
as of January 1

Business Name and Address

BUSINESS NAME AND ADDRESS

If information is preprinted, please make any corrections to the business name and/or address

business
information

Principal Business

What does your
business do?

PRINCIPAL BUSINESS IN THIS COUNTY	<input type="text"/>
SIC # OR NAICS CODE	<input type="text"/>
DATE BUSINESS BEGAN IN THIS COUNTY	<input type="text"/>
DATE BUSINESS (FISCAL) YEAR ENDS	<input type="text"/>

When did your
business begin?

What is your
business structure?

FILL IN APPLICABLE CIRCLE:		
<input type="radio"/> PARTNERSHIP	<input type="radio"/> SOLE PROPRIETORSHIP	<input type="radio"/> UNINCORPORATED ASSOCIATION
<input type="radio"/> LLC		
<input type="radio"/> CORPORATION	<input type="radio"/> OTHER (SPECIFY)	<input type="text"/>

What category
does your
business fall in?

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY		
<input type="radio"/> RETAIL	<input type="radio"/> WHOLESALE	<input type="radio"/> MANUFACTURING
<input type="radio"/> SERVICE	<input type="radio"/> LEASING/RENTAL	<input type="radio"/> FARMING
<input type="radio"/> OTHER (SPECIFY)	<input type="text"/>	

Out of Business

IF OUT OF BUSINESS COMPLETE THIS SECTION	
DATE CEASED	<input type="text"/>
FILL IN APPLICABLE CIRCLE:	
<input type="radio"/> SOLD	<input type="radio"/> CLOSED
<input type="radio"/> BANKRUPT	<input type="radio"/> OTHER
SOLD EQUIPMENT, FIXTURES, SUPPLIES TO	<input type="text"/>
BUYER'S ADDRESS & PHONE:	<input type="text"/>
<input type="text"/>	

Please complete this section if
your business has closed or sold



Additional Information

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED	<input type="text"/>
<input type="text"/>	
CONTACT PERSON FOR AUDIT	<input type="text"/>
ADDRESS & PHONE	<input type="text"/>
CONTACT PERSON FOR PAYMENT AND PHONE	<input type="text"/>
PHYSICAL ADDRESS	<input type="text"/>
REAL ESTATE OWNED BY	<input type="text"/>
NAME IN WHICH BUSINESS WAS LISTED LAST YEAR	<input type="text"/>
NOTE: Business owners who acquired an existing business in the previous year <u>must</u> contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.	

Please complete this section in its entirety.

Cost Information

- List the total cost by year of acquisition.
- Include all costs.
- Include all fully depreciated assets.

Cost Information

- Any assets acquired prior to the oldest listed year should be totaled and placed in PRIOR.
- Deletions should be subtracted from the original year of acquisition.

Cost Information

Applies to the following groups:

- Machinery & Equipment
- Office/Rental Furniture & Fixtures
- Computer/Copier Equipment
- Improvements to Leased Property
- Expensed Items

machinery & equipment

Example: Metal folding machine purchased in October 2021 for \$10,000

Cost	Amount
Purchase Price	\$10,000
Sales Tax	\$200
Shipping	\$200
Installation	\$200
Total	\$10,600

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2021		\$10,600		\$10,600
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
PRIOR				
TOTAL				

machinery & equipment

Example: Metal folding machine purchased in October 2021 for \$10,000

Cost	Amount
Purchase Price	\$10,000
Sales Tax	\$200
Shipping	\$200
Installation	\$200
Total	\$10,600

Example: Replaced metal folding machine purchased in July 2011 for \$8,000

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2021		\$10,600		\$10,600
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011	\$8,000		\$8,000	\$0
2010				
2009				
2008				
2007				
PRIOR				
TOTAL				

construction
in progress

GROUP (2) CONSTRUCTION IN PROGRESS
LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G
TOTAL CIP: \$

Business personal property under
construction on January 1.



Includes, but not limited to:

- File cabinets
- Desks
- Adding machines
- Curtains
- Blinds
- Ceiling fans
- Window air conditioners
- Telephones
- Intercom systems
- Burglar alarms
- Furniture used at rental property

YEAR ACQUIRED	GROUP (3) OFFICE/RENTAL FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2021				
2020				
2019				
2018				
2017				
2016				
2015				
PRIOR				
TOTAL				



Includes, but not limited to:

- Mainframes
- Monitors
- Personal computers
- Printers
- Scanners
- Magnetic storage devices
- Cables
- Peripherals

YEAR ACQUIRED	GROUP (4) COMPUTER/COPIER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2021				
2020				
2019				
2018				
PRIOR				
TOTAL				

*Does not include high tech equipment which should be listed with machinery & equipment.



leased
property

Improvements made by or for the business to real property leased or used by the business.

*This does not includes improvements that are permanently affixed to the real property.

YEAR ACQUIRED	GROUP (5) IMPROVEMENTS TO LEASED PROPERTY			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
2009				
2008				
PRIOR				
TOTAL				

expensed
items

Assets that would typically be capitalized, but due to the business capitalization threshold, they have been expensed.

YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS			CAPITALIZATION THRESHOLD \leftrightarrow
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
TOTAL				

other

Contact the county office if this category applies to your business.

OTHER SCHEDULE A PROPERTY

Preparers of this listing form with costs to report that do not fit into any of the seven (7) groups for Schedule A should use Schedule A-1 or A-2 to report those costs. The county tax office should be contacted and made aware of this special reporting of costs prior to usage.

Do you have other schedule A property? YES NO

If yes attach schedule → **A-1 or A-2**



GROUP (7) SUPPLIES LIST COST ON HAND AS OF JANUARY 1			
	COST		COST
1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES		5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A	
2. FUELS HELD FOR CONSUMPTION		6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE	
3. REPLACEMENT PARTS AND SPARE PARTS		7. TOTAL	
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A			

If unsure of the supply cost on hand as of January 1, list 1/12 of the annual supply costs.

*Supplies consumed in the manufacturing process do not have to be listed.

schedule B

SCHEDULE B		VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES	
If you answer yes to any of questions 1-7 below, you must attach the appropriate Schedule which corresponds with the equipment type listed below. If you answer yes to any question 1, 2, 3 or 4 attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for Mobile Homes or Mobile Offices, and attach Schedule B-4 for aircraft. Indicate number of short-term rental vehicles owned for question 8.			
1. Does your business own any Unregistered Motor Vehicles?	<input type="radio"/> YES	<input type="radio"/> NO	If yes attach schedule → B-1
2. Does your business own any Multi-year or permanently registered Trailers?	<input type="radio"/> YES	<input type="radio"/> NO	
3. Does your business own any special bodies on vehicles?	<input type="radio"/> YES	<input type="radio"/> NO	
4. Does your business own any IRP (International Registration Plan) plated vehicles?	<input type="radio"/> YES	<input type="radio"/> NO	
NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your Public Service Valuation with the N.C. Department of Revenue.			

If any of the above apply, please complete and attach a Schedule B-1 with the completed listing form.

Supplemental Instructions: <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms/schedule-b-1-instructions>

schedule B

5. Does your business own any watercraft or engines for watercraft?	<input type="radio"/> YES <input type="radio"/> NO	If yes attach schedule → B-2
6. Does your business own any Mobile Homes or Mobile Offices?	<input type="radio"/> YES <input type="radio"/> NO	If yes attach schedule → B-3
7. Does your business own any Aircraft?	<input type="radio"/> YES <input type="radio"/> NO	If yes attach schedule → B-4
8. Does your business own any vehicles held for short-term rental?	<input type="radio"/> YES <input type="radio"/> NO	Number → <input type="text"/>

If any of the above apply, please complete and attach the appropriate schedule with the completed listing form.

If applicable, provide the number of vehicles held for short-term rental in the box.



schedule C

SCHEDULE C

LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address, and description of the property. If you answered yes to one of the following three questions or are otherwise required to supply this list, **you must return the list or separate Schedule C-1 by January 15.**

1. Does your business hold any Leased Property, owned by another party (are you a lessee)? YES NO
2. Do you have any property used by your business, or in your possession that is owned by others? YES NO
3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business? YES NO

If any of the above apply, please complete and return a Schedule C-1 by January 15.

schedule D

SCHEDULE D	SEPARATELY SCHEDULED PROPERTY
1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes?	
<input type="radio"/> YES <input type="radio"/> NO	
Please describe the items and estimated value of items if applicable.	

If the above applies, please provide a description and estimated value for the item.



schedule E

SCHEDULE E

FARM EQUIPMENT

Does your business own any tractors and/or other farm equipment? YES NO Cost on schedule A

If so, list and attach separate schedule E-1. If listed by cost on Schedule A, indicate above but still include information on separate schedule E-1.

If the above applies, please complete and attach a Schedule E-1 with the completed listing form.



SCHEDULE F		INTANGIBLE PERSONAL PROPERTY		
Do you lease or rent real property from exempt owners, such as a church, local, state or federal government, an airport authority, university, or other exempt owner? <input type="radio"/> YES <input type="radio"/> NO If yes, include lease information below. Attach additional schedule if necessary.				
NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	DATE OF LEASE AND LEASE TERM	MONTHLY PAYMENT	ACCT. #

If the above applies, provide the requested information. If additional space is needed, attach a schedule.



SCHEDULE G		ACQUISITIONS AND DISPOSALS DETAIL		
Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and leasehold improvements in the prior year. If there is not enough room below, attach separate Schedule G-1.				
ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST

If the above applies, provide the requested information. If additional space is needed, attach a Schedule G-1 with the completed listing form.



schedule H

SCHEDULE H

REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property, owned by your business? If yes, attach separate schedule H-1 with information on such improvements.

YES

NO

If the above applies, please complete and attach a Schedule H-1 with the completed listing form.

schedule I

SCHEDULE I	BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES
Does your business own any billboards - outdoor advertising structures? If yes, attach separate Schedule I-1 with requested information.	
<input type="radio"/> YES	<input type="radio"/> NO

If the above applies, please complete and attach a Schedule I-1 with the completed listing form.

Supplemental Instructions: <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms/schedule-i-1-instructions>



schedule J

SCHEDULE J	LEASED EQUIPMENT
<p>Does your business lease equipment to others? If yes, attach separate Schedule J-1 with requested information.</p> <p><input type="radio"/> YES <input type="radio"/> NO</p>	

If the above applies, please complete and attach a Schedule J-1 with the completed listing form.



AFFIRMATION

LISTING FORM MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: Taxpayer Guardian Authorized Agent Other person having knowledge of and charged with care of the person and property of taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

Principal Officer of the Taxpayer
Title _____ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____

Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information, is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Signature

Date

Name - Please Print

Telephone Number

Fax Number

Authorized Agent Address

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor (Punishable by imprisonment up to 60 days).



FAQ

Q: I have a business in my home.
Do I have to list it?





FAQ

A: Yes. You must list your business if you are filing your business as income for Federal and State income tax purposes and receiving depreciation on your assets against your income.



FAQ

Q: I started my business after January 1, do I have to list?





FAQ

A: You do not have to list the business for that year.

However, you are required to begin listing the following year.





FAQ

Q: I closed my business after January 1. Do I still have to list and pay taxes for the year?





FAQ

A: Yes. Ownership, value and place of taxation (situs) are determined as of January 1 of each year.



FAQ

Q: If nothing has changed do I still have to list?





FAQ

A: Yes. You are still required to list annually.



FAQ

Q: When are listing forms mailed?





FAQ

A: Listing forms are mailed the last week of December. Please contact our office if you have not received a listing form by mid-January.



FAQ

Q: What if I do not list?





FAQ

A: 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 Class 2 misdemeanor.



FAQ

Q: How can I avoid getting a late list penalty?



A: Hand deliver or mail the listing form by January 31.

Mail is filed on the date shown on the postmark stamped by the United States Postal Service.

All other mail is considered filed on the date received in the Tax Assessors Office.



FAQ

Q: What is a discovery?





FAQ

A: A discovery is processed when personal property is not listed or if the listed value was understated.

The current year plus up to five preceding years of taxes, including penalties, become due and payable. The penalties range from 10% - 60%.



FAQ

Q: How is the value determined?





FAQ

A: The North Carolina Department of Revenue's Cost Index and Depreciation schedules are applied to the cost provided on the listing form to determine the value.



FAQ

Q: Do you conduct audits of business personal property?





FAQ

A: Yes. Jackson County has an active compliance review program to ensure that all personal property is being properly listed.



FAQ

Q: When do I get the tax bill? When is the bill due?





FAQ

A: Property tax bills are mailed mid-August. The bills are due September 1 and delinquent after January 5 of the following year.



FAQ

Q: What if I do not agree with the assessed value?





FAQ

A: You have 30 days from the date of the property tax bill to appeal the value. An appeal must be submitted in writing.





links

Jackson County Business Personal Property
Information:

<https://www.jacksonnc.org/personal-property>



links

North Carolina Department of Revenue
Statewide Listing Form & Attachments:

<https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms/2022-business-personal-property-listing-form>



links

North Carolina Department of Revenue Cost
Index & Depreciation Schedules:

<https://www.ncdor.gov/news/reports-and-statistics/property-tax-publications/cost-index-and-depreciation-schedules>



links

North Carolina Department of Revenue
Billboard Valuation Guide:

<https://www.ncdor.gov/news/reports-and-statistics/billboard-structures-valuation-guide>



contact
information

Mail:

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