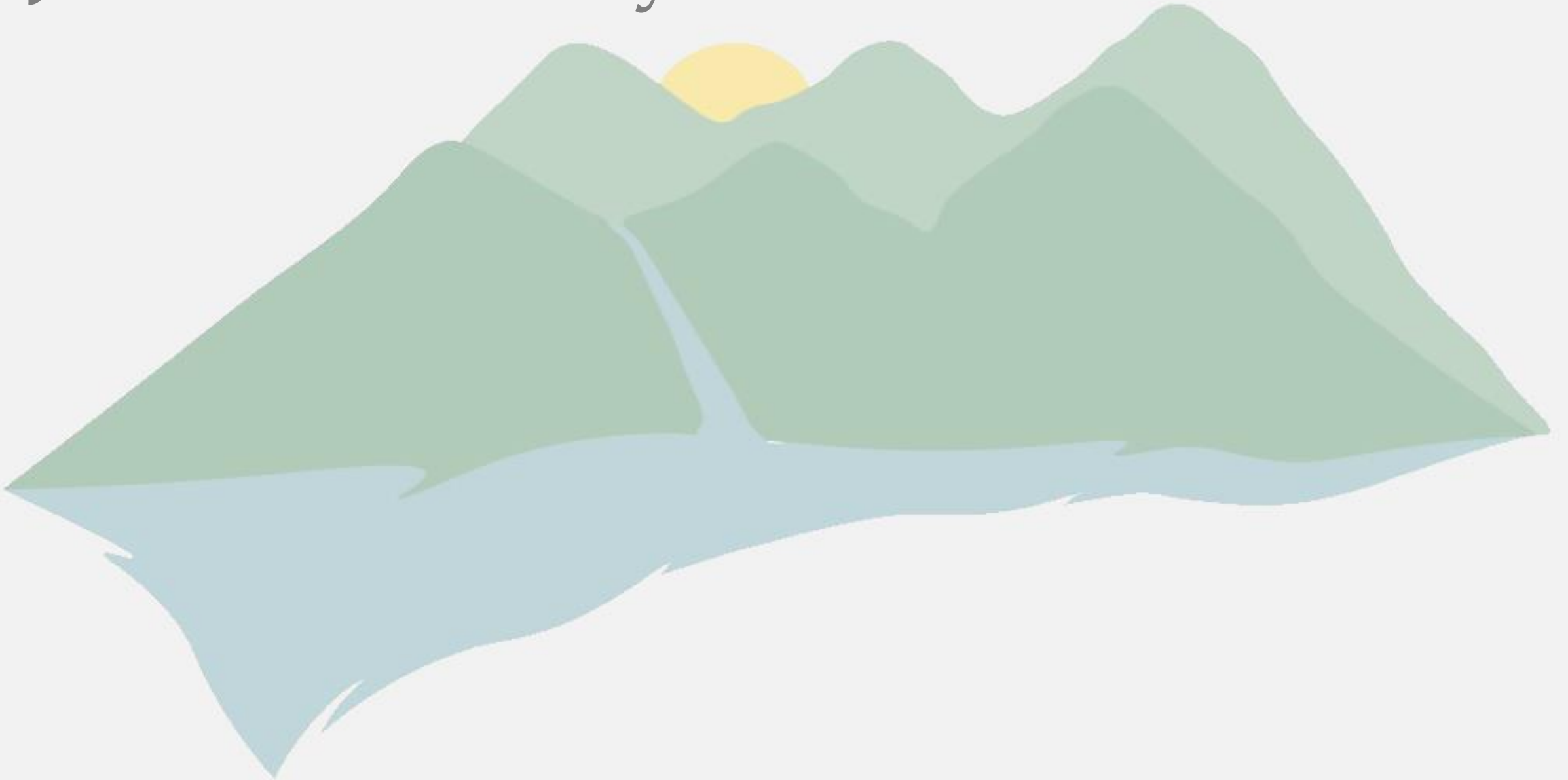


Jackson County Tax Administration





How to List Personal Property

Who is required to list?

All residents and non-residents owning taxable property located in Jackson County as of January 1.

Temporary absence on January 1 does not alleviate tax liability.

When do I list?

January 1 – January 31

Where do I get a Listing Form?

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

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?

- Aircraft
- Watercraft
- Engines for Watercraft
- Unregistered (Untagged) Motor Vehicles
- Mobile Homes
- Campers
- Recreation Vehicles
- Motorhomes
- Rental Property Furnishings



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>

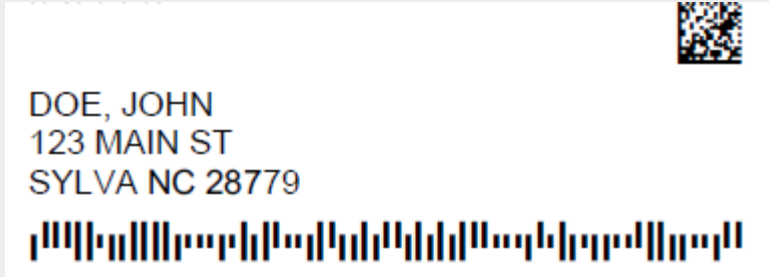
What if I do not list or list late?

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.



Provide owner name(s) and mailing address in this box.



PLEASE LIST NAME AND ADDRESS CORRECTIONS BELOW

NAME: _____

ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP:** _____

If information is preprinted, please make any corrections to the name and/or address in this section.

PROPERTY TYPE	PROPERTY DESCRIPTION (YEAR, LENGTH/WIDTH, MAKE, MODEL, VIN)	PHYSICAL ADDRESS OF PERSONAL PROPERTY	OFFICE USE



property information

This section should get completed in its entirety. Including property type, property description and physical address.



If listing for the first time, include purchase date and price in this section.

PROPERTY TYPE

Includes, but not limited to:

- Airplane
- Attached Addition
- Boat
- Boat Motor
- Camper
- Doublewide
- Fifth Wheel
- Mobile Home
- Motorhome
- Motor Vehicle
- Motorcycle
- Park Model
- Recreation Vehicle
- Rental Property
- Tiny Home
- Travel Trailer



property information



PROPERTY DESCRIPTION (YEAR, LENGTH/WIDTH, MAKE, MODEL, VIN)

Includes, but not limited to:

- Year
- Length
- Width
- Make
- Model
- VIN
- Horsepower



property
information



PHYSICAL ADDRESS OF PERSONAL PROPERTY

Physical address of the property or park name and lot number.

property information



IF SOLD, COMPLETE THE FOLLOWING:
Buyer Information:
Name _____
Mailing Address _____
Property Description _____

If you sold the property, prior to January 1, please complete this section.



For a mobile home to be considered real property all of the following requirements must be met:

- Used for residential purposes;
- On a permanent foundation;
- The hitch, wheels and axels must be removed;
- The mobile home has the same ownership as the land.

*Unlisted mobile homes will be assessed to the real property owner.

Please list the name and address of Individuals that own mobile homes located on your land. If you own a mobile home park please attach a separate list including the park name and all mobile homes located in your park owned by another individual.

NAME	
ADDRESS	
NAME	
ADDRESS	
NAME	
ADDRESS	

If others own mobile homes on your property please complete this section.



Please list the name and address of Individuals that own mobile homes located on your land. If you own a mobile home park please attach a separate list including the park name and all mobile homes located in your park owned by another individual.

NAME	
ADDRESS	
NAME	
ADDRESS	
NAME	
ADDRESS	

If you have more than 3 mobile homes on your property owned by other you are required to submit a detailed park list by January 15.



RENTAL PROPERTY

Personal Property used in connection with Rental Residential Real Estate:

Owners Estimated Cost \$
(Minimum \$250 per unit)

Or

7% of the house/rental unit assessed value

***If owners estimated cost is not provided,
7% of assessed value will be applied.**

Any contents provided by the landlord in a residential rental must be listed.

Contents include:

- Appliances
- Furniture
- Window Air Conditioners

rental
property

RENTAL PROPERTY

Personal Property used in connection with
Rental Residential Real Estate:

Owners Estimated Cost \$
(Minimum \$250 per unit)

Or

7% of the house/rental unit assessed value

***If owners estimated cost is not provided,
7% of assessed value will be applied.**

You may choose to provide an owners estimated cost, minimum cost of \$250 per unit, or an automatic 7% of the rental properties appraised value will be applied.

rental
property

AFFIRMATION OF PERSONAL PROPERTY OWNER

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 affirmation 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 property subject to taxation in this county and that his affirmation is based on all information of which he has any knowledge.

SIGNATURE OF PERSONAL PROPERTY OWNER

DATE

Sign and date the form. Unsigned listing forms will be rejected and returned.





Q: Am I required to list?



A: Yes. If you have any taxable personal property you must list annually with the tax office.



Q: What if I do not list?



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.



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



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



Q: When are listing forms mailed?



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.



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 office.



Q: What is a discovery?



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%.



Q: I acquired my property after January 1, do I have to list?



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

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



Q: I sold the property after January 1. Do I still have to list and pay taxes for the year?



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



Q: What if I move or sell the property?



A: The taxpayer should indicate any changes in the status on the annual listing form.

The tax office must have all changes in writing in order to update the tax records.



A: It is illegal to move a mobile home without a moving permit. Three requirements must be met before a mobile home permit can be obtained:



A:

- The mobile home must be listed for the current year;
- The current year taxes must be paid;
- Any and all delinquent taxes must be paid.



Q: How is the value determined?



A: Fair market value is determined using the North Carolina Department of Revenue's recommended pricing guides.



Q: Do you conduct audits of personal property?



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



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



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



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



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

Mail:

401 Grindstaff Cove Rd., Suite 132
Sylva, NC 28779

Website:

<https://www.jacksonnc.org/tax-administration/home>

Phone: (828) 586-7543

Fax: (828) 586-7515

Email: jessicaammons@jacksonnc.org