



# Jackson County 2023 Property Tax Listing Notice

## Who is required to list?

All residents and non-residents owning taxable property located in Jackson County, North Carolina as of January 1, 2023.

## What is taxable?

### Business Personal Property

Copiers, computers, signs, machinery, furniture, fixtures, office equipment, leased equipment, International Registration Plan (IRP) vehicles, leasehold improvements, farm equipment, billboards, etc.\*

### Individual Personal Property

Aircraft, watercraft, engines for watercraft, manufactured homes located on property owned by others, unregistered campers, travel trailers, fifth wheels, and motor vehicles, permanent multi-year tagged vehicles, household rental property, etc.\*

### Improvements to or Deletions of Real Property

Additions, remodels, renovations, decks, porches, patios, storage buildings, etc.\* Any changes to real property must be listed regardless of obtaining a permit with Code Enforcement.

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

## When do I list?

January 1, 2023 – January 31, 2023.

## Extension Requests

Available during the listing period, January 1, 2023 – January 31, 2023. The maximum allowable extension is April 17, 2023. Requests must be submitted in writing or electronically by visiting our website.

## Failure to List

Any person who fails to list or list after the listing period will be subject to the penalties prescribed by law.

## Where do I list?

New listings may be listed in our office or by downloading the form from our website and remitting by mail/email. Previously listed items may be listed in office, by mail/email, or via our electronic listing service by visiting our website. The account and online record numbers are required to list electronically.

## Tax Relief

Exemption and exclusion, including present-use value, applications due January 31, 2023.

Tax relief program (elderly or disabled, circuit breaker, disabled veteran) applications due June 1, 2023. Elderly and disabled applicants must be 65 or older or totally and permanently disabled as of January 1 with a gross household income of \$33,800 or less. Circuit breaker is a deferral program for individuals who meet the elderly and disabled requirements. Disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. This benefit is also available to a surviving spouse who has not remarried.

## Real Property Appeals

The informal appeal period is January 1, 2023 – February 28, 2023. The form is available in office or by visiting our website.

## Questions and Contact Information

**Office/Mail** Jackson County Tax Administration  
401 Grindstaff Cove Road, Suite 132, Sylva, NC 28779

**Phone** Business Personal Property 828.586.7545  
Individual Personal Property 828.586.7543  
Tax Relief 828.586.7542  
Real Property 828.586.7549

**Hours** Monday – Friday 8:00 am – 5:00 pm, closed all national holidays

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