

2023

COUNTY OF JACKSON NC

BUSINESS PERSONAL PROPERTY LISTING

ONLINE ACCESS CODE	ACCOUNT NO	DATE	TWP	DISTRICT	CITY	PENALTY	VALUE	ABSTRACT #

PRINCIPAL BUSINESS IN THIS COUNTY

SIC # OR NAICS CODE

DATE BUSINESS BEGAN IN THIS COUNTY

DATE BUSINESS (FISCAL) YEAR ENDS

**FILL IN THE APPLICABLE CIRCLE:**

PARTNERSHIP       SOLE PROPRIETORSHIP       UNINCORPORATED ASSOCIATION  
 LLC  
 CORPORATION       OTHER (SPECIFY)

**FILL IN THE APPLICABLE CIRCLE: BUSINESS CATEGORY**

RETAIL       WHOLESALE       MANUFACTURING  
 SERVICE       LEASING/RENTAL       FARMING  
 OTHER (SPECIFY)

**IF OUT OF BUSINESS COMPLETE THIS SECTION**

DATE CEASED

**FILL IN THE APPLICABLE CIRCLE:**

SOLD       CLOSED       BANKRUPT       OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO

BUYER'S ADDRESS & PHONE

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED

CONTACT PERSON FOR AUDIT

ADDRESS & PHONE

CONTACT PERSON FOR PAYMENT & PHONE

PHYSICAL ADDRESS

REAL ESTATE OWNED BY

NUMBER OF EMPLOYEES

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR

**NOTE:** Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions.

**SCHEDULE A PERSONAL PROPERTY - SEE INSTRUCTIONS**

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT				YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2022					2022				
2021					2021				
2020					2020				
2019					2019				
2018					2018				
2017					2017				
2016					2016				
2015					PRIOR				
2014					TOTAL				
2013									
YEAR ACQUIRED					YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2012					2022				
2011					2021				
2010					2020				
2009					2019				
2008					PRIOR				
2007					TOTAL				
PRIOR									
TOTAL									

**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: \$

**An extension of time to list may be requested electronically by visiting <https://www.jacksonnc.org/tax-administration/home> or to Jackson County Tax Administration, Business Personal Property, 401 Grindstaff Cove Rd, Suite 132, Sylva, NC 28779. The extension request form is available on our website. To file electronically the online access code and account number are required. Extension requests must be received no later than January 31.**

**RETURN ENTIRE FORM NO LATER THAN JANUARY 31 TO AVOID A 10% LATE LISTING PENALTY**

**SCHEDULE A (Continued) PERSONAL PROPERTY - SEE INSTRUCTIONS**

YEAR ACQUIRED	GROUP (5) IMPROVEMENTS TO LEASED PROPERTY				YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS				Capitalization Threshold :	
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		
2022					2022						
2021					2021						
2020					PRIOR						
2019					TOTAL						
2018					<b>OTHER SCHEDULE A PROPERTY</b>						
2017					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.						
2016					Do you have any other Schedule A property? <input type="radio"/> YES <input type="radio"/> NO						
2015					<b>If yes attach schedule</b> <input checked="" type="checkbox"/> <b>A-1 or A-2</b>						
2014											
2013											
2012											
2011											
2010											
2009											
PRIOR											
TOTAL											

**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		TOTAL	
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED IN SCHEDULE A			

**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 of questions 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		
2. Does your business own any multi-year or permanently registered trailers?	<input type="radio"/> YES <input type="radio"/> NO	<b>If yes attach schedule</b>	<input checked="" type="checkbox"/> <b>B-1</b>
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		
<i>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</i>			
5. Does your business own any watercraft or engines for watercraft?	<input type="radio"/> YES <input type="radio"/> NO	<b>If yes attach schedule</b>	<input checked="" type="checkbox"/> <b>B-2</b>
6. Does your business own any mobile homes or mobile offices?	<input type="radio"/> YES <input type="radio"/> NO	<b>If yes attach schedule</b>	<input checked="" type="checkbox"/> <b>B-3</b>
7. Does your business own any aircraft?	<input type="radio"/> YES <input type="radio"/> NO	<b>If yes attach schedule</b>	<input checked="" type="checkbox"/> <b>B-4</b>
8. Does your business own any vehicles held for short-term rental?	<input type="radio"/> YES <input type="radio"/> NO	Number	<input type="text"/>

**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 this property. If you answer 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)?	<input type="radio"/> YES <input type="radio"/> NO
2. Do you have any property used by your business, or in your possession, that is owned by others?	<input type="radio"/> YES <input type="radio"/> NO
3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business?	<input type="radio"/> YES <input type="radio"/> NO

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**SCHEDULE D SEPARATELY SCHEDULED PROPERTY**

Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes?  YES  NO  
Please describe the items and estimated value of items if applicable.

**SCHEDULE E FARM EQUIPMENT**

Does your business own any tractors, implements, bulk barns, 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.

**SCHEDULE F INTANGIBLE PERSONAL PROPERTY**

Session Law 2018-98 repealed the taxation of a leasehold interest in exempt real property, effective July 1, 2019. Schedule F is no long applicable and will be reserved for future use.

**SCHEDULE G ACQUISITIONS AND DISPOSALS DETAIL**

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures, computer equipment, and improvements to leased property 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

**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

**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.  YES  NO

**SCHEDULE J LEASED EQUIPMENT**

Does your business lease equipment to others?  
If yes, attach separate Schedule J-1 with requested information.  YES  NO

**AFFIRMATION**

**LISTING 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 the care of the person and property of the 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 affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any 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 of 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 Authorized Agent Address

\_\_\_\_\_  
Telephone Number Fax Number Email 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).

**RETURN ENTIRE FORM NO LATER THAN JANUARY 31 TO AVOID A 10% LATE LISTING PENALTY**

## Commonly Asked Questions

**Who must file a listing, and what do I list?**

Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1. Temporary absence of personal property from the place at which it is normally taxable shall not affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in this county, even if it happens to be in another state or county on January 1.

NCGS §105-308 reads that . "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 a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful." A class 2 misdemeanor is punishable by imprisonment of up to 60 days.

**When and where to list?**

**Listings are due on or before January 31.** They must be filed with the County Tax Department. DO NOT FILE THIS FORM WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE. This form will not be accepted by the NC Department of Revenue.

A list of county tax office addresses can be found at the NC Department of Revenue's Website. <https://www.ncdor.gov/documents/north-carolina-county-assessors-list>

As required by state law, late listings may result in a discovery with a penalty. An extension of time to list may be obtained by sending a written request showing "good cause" to the County Assessor by January 31.

**How do I list? -- Three important rules:**

- (1) Read these INSTRUCTIONS for each schedule or group. Contact your county tax office if you need additional clarification.
- (2) If a Schedule or Group does not apply to you, indicate so on the listing form, **DO NOT LEAVE A SECTION BLANK, DO NOT WRITE "SAME AS LAST YEAR"**. A listing form may be rejected for these reasons and could result in late listing penalties.
- (3) Listings must be filed based on the tax district where the property is physically located. If you have received multiple listing forms, each form must be completed separately.

## INFORMATION SECTION

Complete all sections at the top of the form, whether or not they are specifically addressed in these INSTRUCTIONS. Attach additional sheets if necessary.

- (1) Other N.C. Counties where personal property is located: If your business has property normally located in other counties, list those counties here.
- (2) Contact person for audit: In case the county tax office needs additional information, or to verify the information listed, list the person to be contacted here.
- (3) Physical address: Please note here the location of the property. The actual physical location may be different from the mailing address. Post Office Boxes are not acceptable.
- (4) Principal Business in this County: What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant. The **SIC or NAICS code** may help describe this information, if you do not know the **SIC or NAICS code**, please write "unknown".
- (5) Complete other requested business information. Make any address changes.
- (6) If out of business: If the business we have sent this form to has closed, complete this section and attach any additional information regarding the sale of the property.

## Schedule A

The year acquired column: The rows which begin "2022" are the rows in which you report property acquired during the calendar year 2022. Other years follow the same format.

Schedule A is divided into seven (7) groups. Each is addressed below. Some counties may have the column "Prior Years Cost" pre-printed. This column should contain the cost information from last year's listing. If it does not, please complete this column, referring back to your last year's listing. List under "Current Year's Cost" the 100% cost of all depreciable personal property in your possession on January 1. Include all fully depreciated assets as well. Round amounts to the nearest dollar. Use the "Additions" and "Deletions" column to explain changes from "Prior Yr. Cost" to "Current Yr. Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Years Cost" If there are any additions and/or deletions, please note those under schedule G, Acquisitions and Disposals Detail. If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

**NOTE: If you purchased an existing business and its assets since January 1, 2022, do not complete this listing form without first contacting the county tax office for further instructions.**

**COST** - Note that the cost information you provide must include all costs associated with the acquisition as well as the costs associated with bringing that property into operation. These costs may include, but are not limited to invoice cost, trade-in allowances, freight, installation costs, sales tax, expensed costs, and construction period interest.

The cost figures reported should be historical cost, that is the original cost of an item when first purchased, even if it was first purchased by someone other than the current owner. For example, you, the current owner, may have purchased equipment in 2022 for \$100, but the individual you purchased the equipment from acquired the equipment in 2017 for \$1000. You, the current owner, should report the property as acquired in 2017 for \$1000.

Property should be reported at its actual historical installed cost IF at the retail level of trade. For example, a manufacturer of computers can make a certain model for \$1000 total cost. It is typically available to any retail customer for \$2000. If the manufacturer uses the model for business purposes, he should report the computer at it's cost at the retail level of trade, which is \$2000, not the \$1000 it actually cost the manufacturer. Leasing companies must list property they lease at the retail trade level, even if their actual cost is at the manufacturer or wholesaler level of trade.

**Group (1) MACHINERY & EQUIPMENT**

This is the group used for reporting the cost of all machinery and equipment. This includes all store equipment, manufacturing equipment, production lines (hi-tech or low-tech), as well as warehouse and packaging equipment. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business.

For example, a manufacturer of dish washers purchased a metal folding machine in October 2022 for \$10,000. The sales tax was \$200, shipping charges were \$200, and installation costs were \$200. The total cost that the manufacturer should report is \$10,600, if there were no other costs incurred. The \$10,600 should be added in group (1) to the 2022 current year's cost column as an addition.

**Group (2) Construction in Progress (CIP)**

CIP is business personal property which is under construction on January 1. The accountant will typically not capitalize the assets under construction until all of the costs associated with the asset are known. In the interim period, the accountant will typically maintain the costs of the asset in a CIP account. The total of this account represents investment in personal property, and is to be listed with the other capital assets of the business during the listing period. List in detail. If you have no CIP, write "none".

**Group (3) Office Furniture & Fixtures**

This group is for reporting the costs of all furniture & fixtures and small office machines used in the business operation. This includes, but is not limited to, file cabinets, desks, chairs, adding machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, and burglar alarm systems.

**Group (4) Computer Equipment**

This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & other peripherals associated with those computers. This category also includes software that is capitalized and purchased from an unrelated business entity. **Note: The development cost of software or any modification cost to software, whether done internally by the taxpayer or externally by a third party to meet the customer's specified needs is excluded and should not be reported.** This does not include high tech equipment such as proprietary computerized point of sale equipment or high tech medical equipment, or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group (1) or "other". Do not list any software that is expensed.

**Group (5) Improvements to Leased Property**

This group includes improvements made by or for the business to real property leased or used by the business. The improvements may or may not be intended to remain in place at the end of the lease, but they must still be listed by the business unless it has been determined that the improvements will be appraised as real property by the county for this tax year. Contact the appropriate county to determine if you question whether these improvements will be appraised as real property for this tax year. If you have made no improvements to leased property write "none". Do not include in this group any Store Equipment - Group (1) or Office Furniture and Fixtures - Group (3).

**Group (6) Expensed Items**

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, they have been expensed. Fill in the blank which asks for your business' "Capitalization Threshold." Do not include expensed software. If you have no expensed items write "none".

**Group (7) Supplies**

Almost all businesses have supplies. These include normal business operating supplies. List the cost on hand as of January 1. Remember, the temporary absence of property on January 1 does not mean it should not be listed if that property is normally present. Supplies that are immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or raw materials, for a manufacturer, do not have to be listed. Even though inventory is exempt, supplies are not. Even if a business carries supplies in an inventory account, they remain taxable.

**Other Schedule A Property**

This category should only be used if instructed by authorized county personnel.

**SCHEDULE B VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SCHEDULES IF NECESSARY**

**Motor Vehicles registered with the North Carolina Division of Motor Vehicles as of January 1, do not have to be listed, with the exception of Multi-Year or Permanently Registered Trailers, Special Bodies on Vehicles, and International Registration Plan (IRP) Plated Vehicles. Please answer the questions on the form to determine if you should complete and attach separate schedules B-1 for certain other vehicles, B-2 for Watercraft or Watercraft engines, B-3 for Mobile Homes or Mobile Offices, or B-4 for Aircraft.**

**SCHEDULE C PROPERTY IN YOUR POSSESSION, BUT OWNED BY OTHERS**

If on January 1, you have in your possession any business machines, machinery, furniture, vending equipment, game machines, postage meters, or any other equipment which is loaned, leased, or otherwise held and not owned by you, a complete description and ownership of the property should be reported in this section. This information is for office use only. Assessments will be made to the owner/lessor. If you have already filed the January 15 report required by §105-315, so indicate. If you have none, write "none" in this section. If property is held by a lessee under a "capital lease" where there is a conditional sales contract, or if title to the property will transfer at the end of the lease due to a nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

SCHEDULE D, E, F, G, AND H, please answer the questions provided on the form to determine if you need to complete and attach separate schedules E-1, G-1, or H-1 to the main business personal property listing form.

**AFFIRMATION**

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. This section describes who may sign the listing form.

Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor.

Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter (of the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days)

**Return entire form and applicable schedules electronically at <https://www.jacksonnc.org/tax-administration/home> or to Jackson County Tax Administration no later than January 31. To file electronically the online access code and account number are required.**