# Jackson County Tax Administration

#### **Listing Individual Personal Property**

## EVERYTHING TO KNOW ABOUT LISTING

### 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 blank form on our website: <u>https://www.jacksonnc.org/personal-</u> <u>property</u>

### What is taxable?

- Aircraft
- Watercraft
- Engines for Watercraft (Outboard Motors)
- Unregistered (Untagged) Motor Vehicles
- Permanently Tagged Motor Vehicles
- International Registration
   Plan (IRP) Vehicles

- Manufactured Homes
- Park Models
- Tiny Homes
- Travel Trailers
- Fifth Wheels
- Campers
- Recreation Vehicles
- Motorhomes
- Rental Property Furnishings

### **Can I get an extension?**

Extension requests must be submitted during the listing period, January 1 – January 31. Maximum allowable extension is April 15.

The extension request form can be found at: <u>https://www.jacksonnc.org/personal-property</u>

Online extension requests may be submitted at: https://www.jacksonnc.org/taxadministration/home

#### What if I do not list or list late? You will be subject to the penalties prescribed by law. The minimum penalty is 10%.

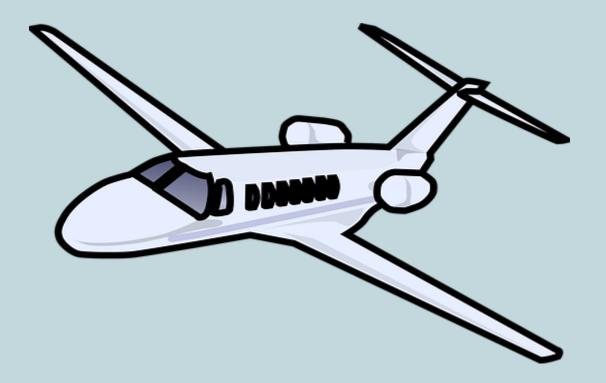
Any person who willfully fails or refuses to list shall be guilty of a Class 2 misdemeanor.

# Reports by trailer park, marina, and aircraft storage facility operators

To aid in the listing of personal property, North Carolina General Statute 105-316 requires every operator of a house trailer park (manufactured home and campground), marina, and aircraft storage facility to provide a list of all owners as of January 1. The report is due annually to the assessor by January 15.

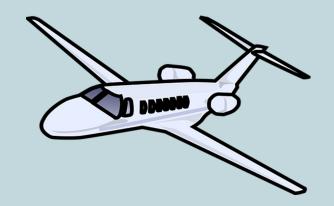
> Blank park list can be found at: https://www.jacksonnc.org/personal-property





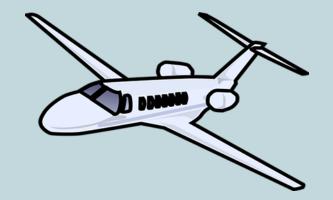
Aircraft includes planes, jets, helicopters, hot air balloons, gliders, etc.

Aircraft hangered or more or less permanently located in Jackson County must be listed.

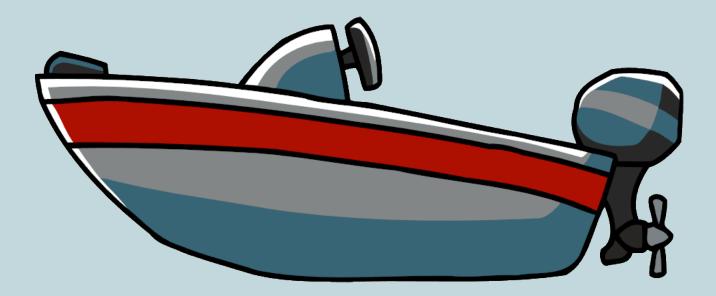


Ownership is determined by information received from the Jackson County Airport Authority, as well as aircraft properly listed by the owner.

Aircraft should be listed by year, make, model, and serial number.



# Watercraft



Watercraft includes boats, jet skis, yachts, etc.

Watercraft stored or more or less permanently located in Jackson County must be listed.

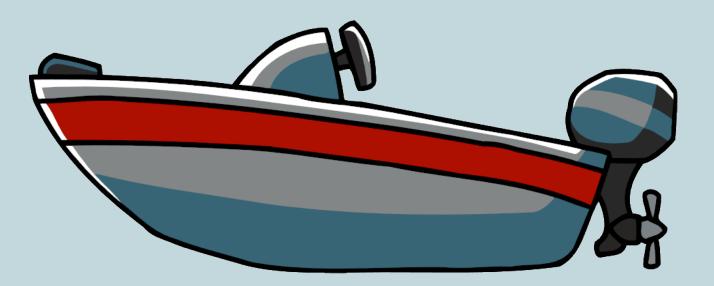


Ownership is determined by information received from the NC Wildlife Resources Commission or marinas, as well as watercraft properly listed by the owner.

Watercraft should be listed by year, make, model, length, and wildlife number (if available).



## Watercraft Engines (Outboard Motors)



If no boat motor is provided, the average motor for that particular watercraft will be added.

Watercraft engines should be listed by year, model, and horsepower. If watercraft does not have an engine affixed, indicate that on the listing form.



# **Motor Vehicles**

Motor vehicles include unregistered (untagged) motor vehicles, permanent multi-year tags, individually owned vehicles in the International Registration Plan (IRP).

> Unregistered (untagged) motor vehicles and permanent multi-year tags should be listed by year, make, model, body type, year acquired, cost, and VIN.



Individually owned vehicles in the International Registration Plan (IRP) should be listed by year, make, model, body/size, title number, VIN, and special body cost.

> Business owned vehicles in the International Registration Plan (IRP) should be listed through business personal property.



# Manufactured Homes



Manufactured homes may include singlewides, doublewides, tiny homes, park models, travel trailers, fifth wheels, campers, recreation vehicles, motorhomes, etc.

> Singlewides, doublewides, tiny homes and park models can be considered real property if located on land owned by the personal property owner.



If travel trailer, fifth wheel, camper, recreation vehicles, motorhome, etc. are tagged through the DMV with a situs address of Jackson County and annually renewed they do not have to be listed.

Unlisted singlewides, doublewides, park models and tiny homes homes will be assessed to the real property owner.



Manufactured homes should be listed by year, length, and width. Include the make and model if available.

Include the description and length and width of all attached additions (decks, porches, etc.)



# **Rental Property**



All contents provided by the landlord in a residential rental.

Contents included furniture, appliances, washer/dryer, entertainment items, linens, towels, small kitchen appliances, pots, pans, dinnerware, utensils, etc.



Provide owners estimated cost of all content provided by using the itemized list or select 7% of assessed value of the rental unit.

If no estimated cost is provided an automatic 7% will be applied.



Rental units are subject to audit and physical inspection if contents are not reported properly.

If the cost is found to not be sufficient based on review a discovery may be generated.



# Listing Dersonal Droperty



# Ownership Information

JACKSON COUNTY TAX ADMINISTRATION 401 Grindstaff Cove Road Suite 132 Sylva NC, 28779 (828) 586-7543



2023 Property Tax Listing Form Individual Personal Property

Deadline to Avoid 10% Late List Penalty

January 31, 2023

PLEASE LIST	NAME AND	ADDRESS	CORRECTIONS BELOW
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CITY: \_\_\_\_\_\_ STATE: \_\_\_\_ ZIP:\_\_\_\_

Ownership is determined annually as of January 1.

JACKSON COUNTY TAX ADMINISTRATION 401 Grindstaff Cove Road Suite 132 Sylva NC, 28779 (828) 586-7543

Provide owner name(s) and mailing address in this area, if not preprinted.

# PLEASE LIST NAME AND ADDRESS CORRECTIONS BELOW NAME: \_\_\_\_\_\_ ADDRESS: \_\_\_\_\_\_ STATE: \_\_\_\_ ZIP: \_\_\_\_\_

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

# **Property** Information

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

Property information should get completed in its entirety. Include property type, property description, and physical address. If listing for the first time, include purchase date and price.

#### Includes, but not limited to:

- Aircraft
- Attached Addition
- Watercraft
- Engines for Watercraft
- Camper
- Doublewide
- Fifth Wheel
- Motorhome

- Motor Vehicle
- Motorcycle
- Park Model
- Recreation Vehicle
- Rental Property
- Singlewide
- Tiny Home
- Travel Trailer

PROPERTY	ITPE
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PROPERTY TYPE

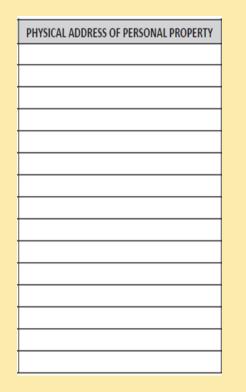
PROPERTY DESCRIPTION (YEAR, LENGTH/WIDTH, MAKE, MODEL, VIN)

#### Includes, but not limited to:

• Year

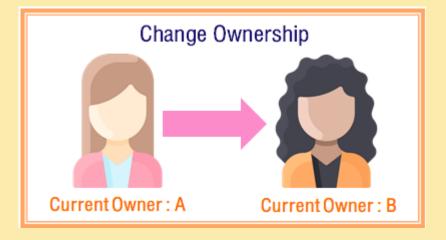
• Make

- Model • Length
  - VIN
- Width Horsepower



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

# **Property Sold**

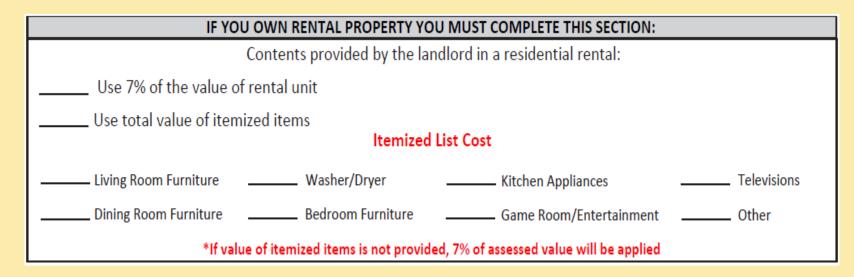


IF SOLD, PLEASE PROVIDE THE FOLLOWING BUYER INFORMATION:							
Name	Mailing Address						
Property Description							

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

# Rental Property





Provide an owners estimated cost or select 7% of the rental properties appraised value.

#### 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 extend 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:

DATE:

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

# **Electronic** Listing

Welcome to the Jackson County Taxpayer Portal. Please choose an option to continue:

Using The Online Listing System you may submit a Property Listing Form online instead of mailing one into the county tax office.



Welcome to the Jackson County Online Listing System.

Jackson County has provided this system in order to facilitate the process of submitting Business Personal Property and Individual Personal Property listings.

In order to file your Business Personal Property or Individual Personal Property listing online, you will need the Account Number and Record Number located at the top of the first page of the Property Listing Form that you received from Jackson County. You do not have to return the paper listing that you received from our office if you are submitting your listing online. If you do not receive a form and have property that requires listing, access a blank form at https://www.jacksonnc.org/personal-property or by calling the tax office at 828-586-7545 for Business Personal Property listings or 828-586-7543 for Individual Personal Property listings.

To get started, enter the Account Number and Record Number below and click "Continue". Please enter the values exactly as they appear on your listing form.

Account Number *  * Indicates a required field. Continue	Enter account and online record number.				
ACCOUNT NUMBER:	ONLINE RECORD NUMBER:	ABSTRACT NUMBER:	TOWNSHIP:		

Jackson County Individual Personal Property Listing System - Page 1 of 1

 Account Number
 Name
 Year
 Abstract Number
 Record Number

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Complete and submit no later than January 31, 2023 to avoid a late listing penalty on personal property.

Personal Data		Make Corrections To Name and Mailing Address Here
Name 1:		Name 1:
Name 2:		Name 2:
Street Address:		Street Address:
Address Line 2:		Address Line 2:
City:	State: Zip Code:	City: State: Zip Code:

Personal account data will be prepopulated. Make any name/address changes here.

Manufactured Homes (0 Items) :									
Type     Description     Model Year     Wid     Len     Make     Model     Vin     Parcel Number     Property Address								Remove	
	+ Click Here To Add A New Item +								
	Watercraft (3 Items) - Click here to view/add or remove Watercraft items no longer owned as of January 1st								
	Motor Vehicles (0 Items) - Click here to view/add or remove Motor Vehicles items no longer owned as of January 1st								
	Aircraft (0 Items) - Click here to view/add or remove Aircraft items no longer owned as of January 1st								
	Other (0 Items) - Click here to view/add or remove Other items no longer owned as of January 1st								

Personal property items will be indicated by number of items highlighted in yellow. Manufactured homes is the default drop-down selection. Click the arrow beside the category you would like to display.

#### Watercraft (3 Items) :

Туре	Description	Model Year	Len	Make	Model	Vin	Horse Power	Parcel Number	Property Address	Remove
Boat Motc 🗸	BM*115HP*(									OSold ODisposed OOut of County
Boat 🗸	BT*1957*17	1957		17FT						OSold ODisposed OOut of County
Boat 🗸	BT*2017*21	2017		21FT						OSold ODisposed OOut of County

Once the arrow beside the category has been clicked the items will display in the format shown on the listing form, including the associated parcel number and physical address, if available. \*This is our first year using this new system, the items will be properly parsed out next year.



If adding new item(s), click the arrow to drop-down the appropriate category. Then click to add new item. Complete all applicable information. Leave description blank. The category item number will change.

Remove	Buyer Name	IF SOLD, PLEASE PROVIDE THE FOLLOWING BUYER INFORMATION Mailing Address
OSold ODisposed OOut of County	Property Description	

Each prepopulated item has a box to the right to select if the item was sold, disposed of, or moved out of the county. If sold, complete the buyer information section.

RENTAL PROPERTY:										
7% of the house/rental unit assessed value 🔿 OR Use total value of itemized items 〇										
Itemized List Cost:	Itemized List Cost:									
Living Room Furniture	Washer/Dryer	Kitchen Appliances	Televisions							
Dining Room Furniture	Bedroom Furniture	Game Room/Entertainment	Other							
*If value of itemized items is not provided, 7% of assessed values will be applied.										

If listing rental property either select 7% of assessed value or enter the cost associated with each applicable category. If itemized cost is not provided an automatic 7% will be applied.

#### Attach Any Additional Schedules or Files Here

Drop files here or click to upload.

Each file uploaded must be 4MB or less. File types are limited to .doc, .docx, .pdf, .xls, .xlsx

#### Any applicable files can be attached in this section.

#### Affirmation

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

#### For Individual Taxpayers

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, they affirm that they are familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that their affirmation is based on all the information of which they have any knowledge.)

The person completing this form is deemed to be signing electronically in accordance with the Uniform Electronic Transaction Act, 66-308 et seq.

Name of Person Completing This Form \*

Email Address \*

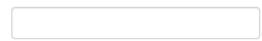
Confirm Email Address \*

\* Indicates a required field.

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 they do 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).

Submit Listing Form

Complete items with a \* and click submit.







Jackson County Individual Personal Property Listing System - Page 1 of 1

Account Number Name Y		Year	Abstract Number	Record Number					
Vour Listing has been submitted.									
You will receive an email confirmation confirming your receipt of your listing. If you do not receive an email confirmation within 30 minutes, please contact the Jackson County at .									
	To print a copy of	your submitted listing, se	elect the "Print	Listing Form" button below					
Print Listing Form									
File Another Listing									

Once submitted the above screen will appear showing the listing form was successfully submitted. To get a copy of the listing form click Print Listing Form. You can close this window if done or file another listing.

#### Electronic Personal Property Listing Form Received

Your listing form has been received electronically by the Jackson County. You do not need to return the paper form you received in the mail. Please retain this message and attached PDF file for your own personal records. If you have any questions, please contact our office from 8:00am to 5:00pm, Monday through Friday.

View Listing Form PDF

Account Number: 180661 Name: SCHNEIDER, JOHN HUGH Abstract Number: 205632 Submitted By: John

•••

After the listing form has been submitted you will receive an email confirmation including the listing form.

# **Frequently Asked Questions**



## Q: Am I required to list?

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

## 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 sell the property?

**A**: 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.

## Q: What if I move the property?

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

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

# 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: 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: 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.
- List electronically by January 31 via our website.

## **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: 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: A taxpayer who owns personal property taxable in the county may appeal the value, situs, or taxability of the property within 30 days after the date of the initial notice of value. If the assessor does not give separate written notice of the value to the taxpayer at the taxpayer's last known address, then the tax bill serves as notice of the value of the personal property.

# **Contact Information:** Mail/Office:

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

Website: <u>https://www.jacksonnc.org/tax-administration/home</u> Phone: (828) 586-7543 Email: <u>katiewilson@jacksonnc.org</u>