



Deadline to Avoid 10% Late Listing Penalty

January 31, 2024

PLEASE LIST NAME AND ADDRESS CORRECTIONS BELOW

NAME: _____
 ADDRESS: _____
 CITY: _____ STATE: _____ ZIP: _____

ACCOUNT NUMBER:	ONLINE RECORD NUMBER:	ABSTRACT NUMBER:	TOWNSHIP:
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Why is Jackson County mailing this form?

North Carolina General Statute requires all individuals owning personal property to list that property for the purpose of taxation in January of each year.

Please review personal property items below and make any applicable corrections. If listing for the first time, please list personal property items below.

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

IF SOLD, PLEASE PROVIDE THE FOLLOWING BUYER INFORMATION:

Name _____ Mailing Address _____
 Property Description _____

IF YOU OWN RENTAL PROPERTY YOU MUST COMPLETE THIS SECTION:

Contents provided by the landlord in a residential rental:

_____ Use 7% of the value of rental unit
 _____ Use total value of itemized items

Itemized Replacement Cost New List

_____ 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 value will be applied**

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 country and that his affirmation is based on all information of which he has any knowledge.

 SIGNATURE DATE

TAX LISTING INSTRUCTIONS

Value, ownership, and situs are determined annually as of January 1. This form is due January 31, 2024. Listings submitted by mail shall be deemed filed as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark or if the United States Postal Service does not affix the postmark, the abstract is considered filed when received in the office of the assessor.

Electronic listing is available at <https://www.jacksonnc.org/tax-administration/home>
You must have the Account Number and Online Record Number to list electronically

Owner Name and Address Corrections - Please review preprinted owner name and mailing address or for new listings provide name and address in this section. Indicate any changes to your name or mailing address.

Personal Property includes: Aircraft, watercraft, engines for watercraft, unregistered motor vehicles, permanently tagged motor vehicles, International Registration Plan (IRP) vehicles, and manufactured homes (see below).

- **Aircraft:** Aircraft ownership is determined by information received from the Jackson County Airport Authority, as well as aircraft properly listed by owner as of January 1. Aircraft hangered or more or less permanently located in Jackson County must be listed. Aircraft includes planes, jets, helicopters, hot air balloons, gliders, etc. Aircraft should be listed by year, make, model, and serial number.
- **Watercraft:** Watercraft ownership is determined by information received from the NC Wildlife Resources Commission and marinas, as well as watercraft properly listed by the owner as of January 1. Watercraft includes boats, jet skis, yachts, etc. Watercraft should be listed by year, make, model, and length. Please provide the wildlife number, if available.
- **Watercraft Engines (outboard motors):** Should be listed by year, model, and horsepower. If no boat motor is provided, the average motor for that particular watercraft will be added. If the watercraft does not have an engine affixed, please indicate that on the listing form.
- **Motor Vehicles:** Includes unregistered (untagged) vehicles, permanent multi-year tags, and vehicles in the International Registration Plan (IRP).
- **Manufactured Homes:** may include singlewides, doublewides, tiny homes, park models, travel trailers, fifth wheels, campers, etc. If the travel trailer, fifth wheel, camper, etc. are tagged through the Division of Motor Vehicles (DMV) with a situs address of Jackson County and annually renewed, they do not have to be listed. Manufactured homes should be listed by year, length, and width.

Sold Personal Property: If you no longer own the property described on the listing form, please complete the buyer information section.

Rental Property: All contents provided by the landlord in a residential rental must be listed annually, including both long- and short-term rentals. Contents include all furniture (sofa, dining room table, headboard, dresser, etc.), appliances, washer/dryer, entertainment items (televisions, sound equipment, game room items, etc.), linens, towels, small kitchen appliances, pots, pans, dinnerware, utensils, etc. Rental units are subject to audit if all contents are not reported properly. Please provide the owners estimated replacement cost new of all content provided in the rental by using the itemized list. **If no owners estimated cost is provided, an automatic 7% of the assessed value of the rental unit will be applied. Additionally, if the owners reported cost is not sufficient based on review of the rental listing, a discovery may be generated for the understated cost, and a physical inspection of the property's contents may be required.**

Affirmation of personal property owner: Upon completion of the listing form, please sign, date, and return to our office by January 31. Unsigned listing forms will be rejected.

For additional information on individual personal property, please contact our office at 828-586-7543 or visit our website at <https://www.jacksonnc.org/personal-property>

PROPERTY TAX RELIEF

North Carolina offers the following tax relief programs. The application period is January 1 to June 1.

Elderly or Disabl Exclusion (G.S. 105-277.1)

Excludes the greater of 25,000 or 50%

- Must be 65 or older or totally and permanently disabled
- Must be a full-time North Carolina resident
- Must be your primary residence
- Must have a gross household income of \$36,700 or less
- Disabled applicants must provide form AV-9A in addition to the application

Disabled Veterans Exclusion (G.S. 105-277.1C)

Excludes up to \$45,000

- Must have a total and permanent service-connected disability or their unmarried surviving spouse
- Must be a full-time North Carolina resident
- Must be your primary residence
- Must provide form NCDVA-9 in addition to the application

Circuit Breaker Tax Deferment Program (G.S. 105-277.1B)

- Property taxes are limited to a percentage of the qualifying owner's income
- Must be 65 or older or totally permanently disabled
- Must have owned and occupied the property as their permanent legal residence for the five preceding years
- Must be a North Carolina resident
- Income cannot exceed \$55,050
 - If income is \$36,700 or less, taxes are limited to 4% of income
 - If income is between \$36,700 and \$55,050 taxes are limited to 5% of income
- Taxes over the limitation are deferred taxes and a lien on the property
- Requires an annual application

For additional information on property tax relief programs, please call our office at (828) 586-7542 or visit our website at <https://www.jacksonnc.org/tax-administration/tax-relief>