



Jackson County Tax Administration

2026 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, 2026.

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, demolitions, 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, 2026 – February 2, 2026.

Extension Requests

Available during the listing period, January 1, 2026 – February 2, 2026. The maximum allowable extension is April 15, 2026. Requests must be submitted in writing or submitted electronically through the portal.

Failure to List

Any person who fails to list or lists 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 (portal) available on our website. The account and online record numbers are required to list electronically.

Tax Relief

Tax relief programs (elderly or disabled, circuit breaker, disabled veteran) applications are due by June 1, 2026. Elderly and disabled applicants must be 65 or older or totally and permanently disabled as of January 1 with a gross spousal household income of \$38,800 or less. 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 that has not remarried. There is no income requirement for the disabled veteran program. Additional information is available at: <https://www.jacksonnc.org/tax-administration/tax-relief>.

Real Property Appeals

The informal appeal period is January 12, 2026 – February 27, 2026. Value notices will be mailed to any properties that had changes in 2025 by January 19, 2025. Online appeals may be submitted by visiting <https://www.jacksonnc.org/real-property>.

Questions and Contact Information

Office/Mail Jackson County Tax Administration

401 Grindstaff Cove Road, Suite 132, Sylva, NC 28779

Phone Business Personal Property 828.586.7540

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

Email taxadministration@jacksonnc.org

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