

# Jackson County Tax Administration



**Listing Business Personal Property**

A large, irregular teal brushstroke shape is centered on a light blue background. Inside this shape is an orange rectangular box containing white text.

EVERYTHING TO KNOW  
ABOUT **LISTING**

## **Who is required to list?**

Individuals or businesses owning or possessing personal property used or connected with a business or other income producing purpose 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:

<https://www.jacksonnc.org/personal-property>

# What is taxable?

- Machinery
- Furniture
- Fixtures
- Billboards
- Copiers
- Computers
- Farm Equipment
- Signs
- Leasehold Improvements
- International Registration Plan (IRP) Vehicles

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

# 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:

<https://www.jacksonnc.org/personal-property>

Online extension requests may be submitted at:

<https://www.jacksonnc.org/tax-administration/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.



# Listing Business Personal Property



# Ownership Information

BUSINESS NAME AND ADDRESS

Ownership is determined annually  
as of January 1.

**BUSINESS NAME AND ADDRESS**

Provide business name and mailing address in this area, if not preprinted.

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

What does your business do?

PRINCIPAL BUSINESS IN THIS COUNTY

SIC # OR NAICS CODE

DATE BUSINESS BEGAN IN THIS COUNTY

DATE BUSINESS (FISCAL) YEAR ENDS

When did your business begin?

What is your business structure?

**FILL IN APPLICABLE CIRCLE:**

PARTNERSHIP     SOLE PROPRIETORSHIP     UNINCORPORATED ASSOCIATION

LLC

CORPORATION     OTHER (SPECIFY)

**FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY**

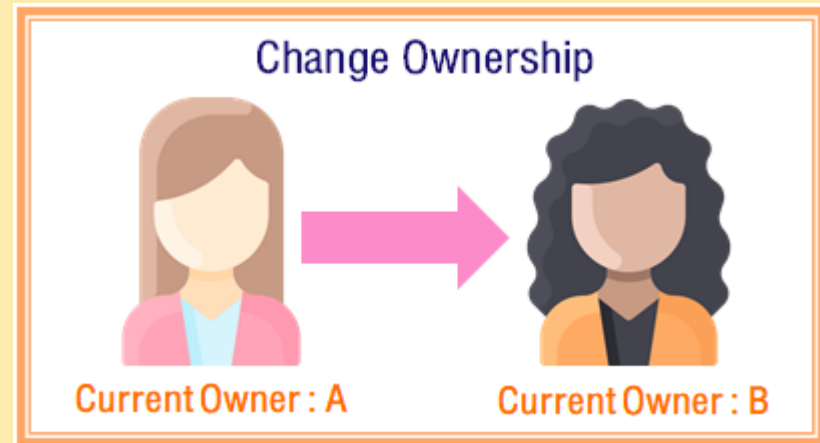
RETAIL     WHOLESALE     MANUFACTURING

SERVICE     LEASING/RENTAL     FARMING

OTHER (SPECIFY)

What category does your business fall in?

# Property Sold



**IF OUT OF BUSINESS COMPLETE THIS SECTION**

DATE CEASED

**FILL IN APPLICABLE CIRCLE:**

SOLD       CLOSED       BANKRUPT       OTHER

SOLD EQUIPMENT, FIXTURES,  
SUPPLIES TO

BUYER'S ADDRESS & PHONE:

Please complete this section if  
your business has closed or sold  
prior to January 1.

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED	<input type="text"/>
<input type="text"/>	
CONTACT PERSON FOR AUDIT	<input type="text"/>
ADDRESS & PHONE	<input type="text"/>
CONTACT PERSON FOR PAYMENT AND PHONE	<input type="text"/>
PHYSICAL ADDRESS	<input type="text"/>
REAL ESTATE OWNED BY	<input type="text"/>
NAME IN WHICH BUSINESS WAS LISTED LAST YEAR	<input type="text"/>
<b>NOTE: Business owners who acquired an existing business in the previous year <u>must</u> contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.</b>	

Please complete this section in its entirety.

# Cost Information

- List the total cost by year of acquisition.
- Include all costs.
- Include all fully depreciated assets.



## Cost Information Cont.

- Any assets acquired prior to the oldest listed year should be totaled and placed in PRIOR.
- Deletions should be subtracted from the original year of acquisition.

# Cost Information Cont.

Applies to the following groups:

- Machinery & Equipment
- Office/Rental Furniture & Fixtures
- Computer/Copier Equipment
- Improvements to Leased Property
- Expensed Items

Example: Metal folding machine purchased in October 2023 for \$10,000

Cost	Amount
Purchase Price	\$10,000
Sales Tax	\$200
Shipping	\$200
Installation	\$200
<b>Total</b>	<b>\$10,600</b>

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2024				
2023		\$10,600		\$10,600
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
2009				
PRIOR				
TOTAL				

Example: Metal folding machine purchased in October 2023 for \$10,000

Cost	Amount
Purchase Price	\$10,000
Sales Tax	\$200
Shipping	\$200
Installation	\$200
<b>Total</b>	<b>\$10,600</b>

Example: Replaced metal folding machine purchased in July 2015 for \$8,000

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2024				
2023		\$10,600		\$10,600
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015	\$8,000		\$8,000	\$0
2014				
2013				
2012				
2011				
2009				
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: \$**

Business personal property under construction on January 1.

# Includes, but not limited to:

- File cabinets
- Desks
- Adding machines
- Curtains
- Blinds
- Ceiling fans
- Window air conditioners
- Telephones
- Intercom systems
- Burglar alarms
- Furniture used at rental property

YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2024				
2023				
2022				
2021				
2020				
2019				
2018				
PRIOR				
TOTAL				

# Includes, but not limited to:

- Mainframes
- Monitors
- Personal computers
- Printers
- Scanners
- Magnetic storage devices
- Cables
- Peripherals

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR YR. COST
2024				
2023				
2022				
2021				
PRIOR				
TOTAL				

\*Does not include high tech equipment which should be listed with machinery & equipment.

Improvements made by or for the business to real property leased or used by the business.

\*This does not include improvements that are permanently affixed to the real property.

YEAR ACQUIRED	GROUP (5) IMPROVEMENTS TO LEASED PROPERTY			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
PRIOR				
TOTAL				



YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS			Capitalization Threshold :
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2024				
2023				
2022				
2021				
2020				
2019				
2018				
PRIOR				
TOTAL				

Assets that would typically be capitalized, but due to the business capitalization threshold, they have been expensed.

### OTHER SCHEDULE A PROPERTY

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.

Do you have any other Schedule A property?  YES  NO

**If yes attach schedule**



**A-1 or A-2**


Contact the county office if this category applies to your business.

**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			

If unsure of the supply cost on hand as of January 1, list 1/12 of the annual supply costs.

\*Supplies consumed in the manufacturing process do not have to be listed.

<b>SCHEDULE B</b>		<b>VEHICULAR EQUIPMENT &amp; MOBILE HOMES OR MOBILE OFFICES</b>	
<p>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.</p>			
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>  <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	
<p><u>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</u></p>			

If any of the above apply, please complete and attach a Schedule B-1 with the completed listing form.

Supplemental Instructions: <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms/schedule-b-1-instructions>

5. Does your business own any watercraft or engines for watercraft?	<input type="radio"/> YES	<input type="radio"/> NO	If yes attach schedule	➡	B-2
6. Does your business own any mobile homes or mobile offices?	<input type="radio"/> YES	<input type="radio"/> NO	If yes attach schedule	➡	B-3
7. Does your business own any aircraft?	<input type="radio"/> YES	<input type="radio"/> NO	If yes attach schedule	➡	B-4
8. Does your business own any vehicles held for short-term rental?	<input type="radio"/> YES	<input type="radio"/> NO	Number	➡	<input type="text"/>

If any of the above apply, please complete and attach the appropriate schedule with the completed listing form.

If applicable, provide the number of vehicles held for short-term rental in the box.

## 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)?  YES  NO
2. Do you have any property used by your business, or in your possession, that is owned by others?  YES  NO
3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business?  YES  NO

If any of the above apply, please complete and return a Schedule C-1 by January 15.

**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.

If the above applies, please provide a description and estimated value for the item.

SCHEDULE E		FARM EQUIPMENT	
Does your business own any tractors, implements, bulk barns, and/or other farm equipment?	<input type="radio"/> YES	<input type="radio"/> NO	<input type="radio"/> 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.			

If the above applies, please complete and attach a Schedule E-1 with the completed listing form.



<b>SCHEDULE F</b>	<b>INTANGIBLE PERSONAL PROPERTY</b>
<p>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.</p>	

Ignore this section, no longer applicable.  
Reserved for future use.

<b>SCHEDULE G</b>		<b>ACQUISITIONS AND DISPOSALS DETAIL</b>		
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

If the above applies, provide the requested information. If additional space is needed, attach a Schedule G-1 with the completed listing form.

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.	<input type="radio"/> YES <input type="radio"/> NO

If the above applies, please complete and attach a Schedule H-1 with the completed listing form.

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. <input type="radio"/> YES <input type="radio"/> NO	

If the above applies, please complete and attach a Schedule I-1 with the completed listing form.

Supplemental Instructions: <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms/schedule-i-1-instructions>

SCHEDULE J	LEASED EQUIPMENT
<p data-bbox="435 496 912 532">Does your business lease equipment to others?</p> <p data-bbox="435 564 1065 599">If yes, attach separate Schedule J-1 with requested information.</p> <p data-bbox="1370 571 1426 599"><input type="radio"/> YES</p> <p data-bbox="1498 571 1554 599"><input type="radio"/> NO</p>	

If the above applies, please complete and attach a Schedule J-1 with the completed listing form.

## 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).**

Complete affirmation in its entirety. Unsigned listing forms will be rejected and returned.

# Electronic Listing

**ONLINE PERSONAL PROPERTY LISTING - CLICK HERE**

## Online 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.

Online Listing



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## Online Listing

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 828-586-7540 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 \*

Record Number \*

\* Indicates a required field.

Continue

Enter account and online record number. Click Continue.

COUNTY OF JACKSON NC	
ONLINE RECORD NMBR	ACCOUNT NO

### BPP Listing Options:

This account/record number combination corresponds to a Business Personal Property Listing. Would you like to List Business Personal Property or request an extension?

List Property

Request Listing Extension

Select to list the property or request listing extension.

### Jackson County Business Personal Property Listing Extension Request

Account Number	Name	Year	Abstract Number	Township	City	Fire	Other
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

An extension of time to list may be granted until January 31. If the extension of time request is approved, the listing must be submitted by April 15 to avoid 10% late list penalty.

Name of Person Completing This Form \*

Email Address \*

Confirm Email Address \*

\* Indicates a required field.



If requesting extension complete items with a \* and click submit extension request.

<b>Name</b>	
<b>Name 2</b>	
<b>In Care Of</b>	<input type="text"/>
<b>Address 1</b>	<input type="text"/>
<b>Address 2</b>	<input type="text"/>
<b>City</b>	<input type="text"/>
<b>State</b>	<input type="text"/>
<b>Zip Code</b>	<input type="text"/>

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

Complete information as it  
pertains to the business.

<b>Principal Business in this County</b>	<input type="text"/>
<b>SIC# Or NAICS Code</b>	<input type="text"/>
<b>Date Business Began In This County</b>	<input type="text"/>
<b>Date Business (Fiscal) Year Ends</b>	<input type="text" value="mm/dd/yyyy"/>
<b>Business Type</b>	<input type="text"/>
<b>Business Category</b>	<input type="text"/>
<b>Date Ceased</b>	<input type="text"/>
<b>Ceased Reason</b>	<input type="text"/>
<b>Sold Equipment, Fixtures, Supplies To</b>	<input type="text"/>
<b>Buyers Address &amp; Phone</b>	<input type="text"/>
<b>Other N.C. Counties Where Personal Property Is Located</b>	<input type="text"/>
<b>Contact Person For Audit</b>	<input type="text"/>
<b>Contact Person For Audit Address &amp; Phone</b>	<input type="text"/>
<b>Contact Person For Payment &amp; Phone</b>	<input type="text"/>
<b>Physical Address</b>	<input type="text"/>
<b>Real Estate Owned By</b>	<input type="text"/>
<b>Name In Which Business Was Listed Last Year</b>	<input type="text"/>

All previously listed acquisition amounts will be prepopulated. Enter any applicable additions/deletions.

### Schedule A Personal Property - See Instructions

#### GROUP (1) MACHINERY & EQUIPMENT

Year Acquired	Prior Year Cost	Additions	Deletions	Current Year Cost
2024		\$ <input type="text"/>		
2023		\$ <input type="text"/>	\$ <input type="text"/>	
2022		\$ <input type="text"/>	\$ <input type="text"/>	
2021		\$ <input type="text"/>	\$ <input type="text"/>	
2020		\$ <input type="text"/>	\$ <input type="text"/>	
2019		\$ <input type="text"/>	\$ <input type="text"/>	
2018		\$ <input type="text"/>	\$ <input type="text"/>	
2017		\$ <input type="text"/>	\$ <input type="text"/>	
2016		\$ <input type="text"/>	\$ <input type="text"/>	
2015		\$ <input type="text"/>	\$ <input type="text"/>	
2014		\$ <input type="text"/>	\$ <input type="text"/>	
2013		\$ <input type="text"/>	\$ <input type="text"/>	
2012		\$ <input type="text"/>	\$ <input type="text"/>	
2011		\$ <input type="text"/>	\$ <input type="text"/>	
2010		\$ <input type="text"/>	\$ <input type="text"/>	
2009		\$ <input type="text"/>	\$ <input type="text"/>	
PRIOR		\$ <input type="text"/>	\$ <input type="text"/>	
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0

## 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:

\$

Business personal property under construction on January 1 should be listed here.

### GROUP (3) OFFICE FURNITURE & FIXTURES

Year Acquired	Prior Year Cost	Additions	Deletions	Current Year Cost
2024		\$ <input type="text"/>		
2023		\$ <input type="text"/>	\$ <input type="text"/>	
2022		\$ <input type="text"/>	\$ <input type="text"/>	
2021		\$ <input type="text"/>	\$ <input type="text"/>	
2020		\$ <input type="text"/>	\$ <input type="text"/>	
2019		\$ <input type="text"/>	\$ <input type="text"/>	
2018		\$ <input type="text"/>	\$ <input type="text"/>	
PRIOR		\$ <input type="text"/>	\$ <input type="text"/>	
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0

All previously listed acquisition amounts will be prepopulated. Enter any applicable additions/deletions.



### GROUP (4) COMPUTER EQUIPMENT

Year Acquired	Prior Year Cost	Additions	Deletions	Current Year Cost
2024		\$ <input type="text"/>		
2023		\$ <input type="text"/>	\$ <input type="text"/>	
2022		\$ <input type="text"/>	\$ <input type="text"/>	
2021		\$ <input type="text"/>	\$ <input type="text"/>	
PRIOR		\$ <input type="text"/>	\$ <input type="text"/>	
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0

[Save and Return Later](#)

[Page 2 >](#)

All previously listed acquisition amounts will be prepopulated. Enter any applicable additions/deletions. Click Page 2.

Schedule A: (Continued) Personal Property - See Instructions

GROUP (5) IMPROVEMENTS TO LEASED PROPERTY

Year Acquired	Prior Year Cost	Additions	Deletions	Current Year Cost
2024		\$ <input type="text"/>		
2023		\$ <input type="text"/>	\$ <input type="text"/>	
2022		\$ <input type="text"/>	\$ <input type="text"/>	
2021		\$ <input type="text"/>	\$ <input type="text"/>	
2020		\$ <input type="text"/>	\$ <input type="text"/>	
2019		\$ <input type="text"/>	\$ <input type="text"/>	
2018		\$ <input type="text"/>	\$ <input type="text"/>	
2017		\$ <input type="text"/>	\$ <input type="text"/>	
2016		\$ <input type="text"/>	\$ <input type="text"/>	
2015		\$ <input type="text"/>	\$ <input type="text"/>	
2014		\$ <input type="text"/>	\$ <input type="text"/>	
2013		\$ <input type="text"/>	\$ <input type="text"/>	
2012		\$ <input type="text"/>	\$ <input type="text"/>	
2011		\$ <input type="text"/>	\$ <input type="text"/>	
PRIOR		\$ <input type="text"/>	\$ <input type="text"/>	
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0

All previously listed acquisition amounts will be prepopulated. Enter any applicable additions/deletions.

## GROUP (6) EXPENSED ITEMS

Capitalization Threshold

Year Acquired	Prior Year Cost	Additions	Deletions	Current Year Cost
2024		\$ <input type="text"/>		
2023		\$ <input type="text"/>	\$ <input type="text"/>	
2022		\$ <input type="text"/>	\$ <input type="text"/>	
2021		\$ <input type="text"/>	\$ <input type="text"/>	
2020		\$ <input type="text"/>	\$ <input type="text"/>	
2019		\$ <input type="text"/>	\$ <input type="text"/>	
2018		\$ <input type="text"/>	\$ <input type="text"/>	
PRIOR		\$ <input type="text"/>	\$ <input type="text"/>	
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0

All previously listed acquisition amounts will be prepopulated.  
Enter any applicable additions/deletions.

### GROUP (7) SUPPLIES - LIST COST ON HAND AS OF JANUARY 1

1. Office, Maintenance, Janitorial, Medical, Dental, Barber, and Beauty Supplies	\$	<input type="text"/>
2. Fuels Held For Consumption	\$	<input type="text"/>
3. Replacement Parts and Spare Parts	\$	<input type="text"/>
4. Restaurant and Hotel Items Such as Linens, Cleaning Supplies and Cookware not Listed Elsewhere in Schedule A	\$	<input type="text"/>
5. Rental Items Not Sold in the Normal Course of Business and not Listed Elsewhere in Schedule A	\$	<input type="text"/>
6. All Other Miscellaneous Supplies Not Listed Above	\$	<input type="text"/>
Total	\$	

If unsure of the supply cost on hand as of January 1, list 1/12 of the annual supply costs.

### Other Schedule A Property

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 to report those costs. The county tax office should be contacted and made aware of this special reporting of costs prior to usage.

Do you have other schedule A property?

Yes  No

[Click Here To Fill Out Schedule A-1 \(Additional Schedules For Machinery And Equipment\)](#)

Contact the county office if this category applies to your business. If not, select no.

## Schedule B Vehicular Equipment & Mobile Homes or Mobile Offices

If you answer yes to any of questions 1-7 below, you must complete the appropriate Schedule which corresponds with the equipment type listed below. If you answer yes to any of questions 1,2, 3, or 4 complete Schedule B-1, complete Schedule B-2 for watercraft, complete Schedule B-3 for Mobile Homes or Mobile Offices, and complete 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?

Yes  No

2. Does your business own any multi-year or permanently registered trailers?

Yes  No

3. Does your business own any special bodies on vehicles?

Yes  No

4. Does your business own any IRP (International Registration Plan) plated vehicles?

Yes  No

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.

[Click Here To Fill Out A Schedule B-1 Form](#)

5. Does your business own any watercraft or engines for watercraft?

Yes  No

[Click Here To Fill Out A Schedule B-2 Form](#)

6. Does your business own any mobile homes or mobile offices?

Yes  No

[Click Here To Fill Out A Schedule B-3 Form](#)

7. Does your business own any aircraft?

Yes  No

[Click Here To Fill Out A Schedule B-4 Form](#)

8. Does your business own any vehicles held for short-term rental?

Yes  No

Quantity

If any of the answers are yes complete the applicable schedule. If not, select no.

## Schedule C Leased Property or Other Property in Your Possession That is Owned By Others

N.C.G.S. 105-315 AND 105-316 require 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 the name and address of the owner, along with a description of the 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)?

Yes  No

2. Do you have any property used by your business, or in your possession that is owned by others?

Yes  No

3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business?

Yes  No

[Click Here To Fill Out A Schedule C-1 Form](#)

[← Page 1](#)

[Save and Return Later](#)

[Page 3 →](#)

If any of the answers are yes complete the applicable schedule. If not, select no. Click Page 3.

## 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.

If applicable select yes and provide a description and estimated value.



## 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 complete separate schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate schedule E-1.

[Click Here To Fill Out A Schedule E-1 Form](#)

If applicable select yes and complete the schedule. If not, select no.

## 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 longer applicable and will be reserved for future use.

For information purposes only.

## 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, complete the additional Schedule G-1 below.

Acquisitions - Itemize in Detail	100% Original Cost	Disposals - Itemize In Detail	Year Acquired	100% Original Cost
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

[Click Here To Fill Out A Schedule G-1 Form](#)

Complete Schedule G or Schedule G-1, if applicable.

## 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, complete separate schedule H - 1 with information on such improvements.

Yes  No

[Click Here To Fill Out A Schedule H-1 Form](#)

If applicable select yes and complete the schedule. If not, select no.

## Schedule I Billboards = Outdoor Advertising Structures

Does your business own any billboards, or outdoor advertising structures? If yes, complete separate Schedule I-1 with requested information.

Yes  No

[Click Here To Fill Out A Schedule I-1 Form](#)

If applicable select yes and complete the schedule. If not, select no.

## Schedule J Leased Equipment

Does your business lease equipment to others? If yes, complete separate Schedule J-1 with requested information.

Yes  No

[Click Here To Fill Out A Schedule J-1 Form](#)

[← Page 2](#)

[Save and Return Later](#)

[Page 4 →](#)

If applicable select yes and complete the schedule. If not, select no. Click Page 4.

## 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

[← Page 3](#)

[Save and Return Later](#)

[Page 5 →](#)

Any applicable files can be attached in this section  
Click Page 5.

Complete items  
with a \* and click  
submit.

## To Review Your Listing, Select the "Print Listing Form" Button

[Print Listing Form](#)

### Affirmation

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

For Individual Taxpayers

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

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 \*

Date

Telephone Number

Authorized Agent Address

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](#)






## Online Listing

Jackson County Business Personal Property Listing System - Page 5 of 5

Account Number	Name	Year	Abstract Number	Township	City	Fire	Other

 Your 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, select 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 Business 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:

Name:

Name 2:

Abstract Number:

Submitted By:

\*\*\*

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

# Frequently Asked Questions

FAQ



**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 have a business in my home.  
Do I have to list it?

**A:** Yes. You must list your business if you are filing your business as income for Federal and State income tax purposes and receiving depreciation on your assets against your income.

**Q:** I started my business after January 1, do I have to list?

**A:** You do not have to list the business for that year. However, you are required to begin listing the following year.

**Q:** I closed my business 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: 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:** The North Carolina Department of Revenue's Cost Index and Depreciation schedules are applied to the cost provided on the listing form to determine the value.

**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.



# Additional Resources

- North Carolina Department of Revenue Statewide Listing Form & Attachments: <https://www.ncdor.gov/2025-business-personal-property-listing-form>
- North Carolina Department of Revenue Cost Index & Depreciation Schedules: <https://www.ncdor.gov/news/reports-and-statistics/property-tax-publications/cost-index-and-depreciation-schedules>
- North Carolina Department of Revenue Billboard Valuation Guide: <https://www.ncdor.gov/news/reports-and-statistics/billboard-structures-valuation-guide>

# Contact Information:

## Mail/Office:

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

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

**Phone:** (828) 586-7540

**Email:** [reginaowen@jacksonnc.org](mailto:reginaowen@jacksonnc.org)