JACKSON COUNTY TAX ADMINISTRATION

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



2025 Property Tax Listing Form Individual Personal Property

Deadline to Avoid 10% Late Listing Penalty January 31, 2025

PLEASE LIST NAME AND ADDRESS CORRECTIONS BELOW

ADDRESS 1:

NAME 1: NAME 2:

	ADDRESS 2:					
				CITY:	STATE:	ZIP:
ACCOUNT NUMBER		ONLINE RECORD NUMBER	ABSTRACT NUMBER		TOWNSHIP	
North Corolina	Company Statute and	Why is Jackson County	mailing th	is form?	f tavatian in Januar	ny of each year
			•	,		
		tems below and make any applicable correct				-
PROPERTY TYPE	PROPERTY DESC	CRIPTION (YEAR, LENGTH/WIDTH, MAKE, MO	DDEL, VIN)	PHYSICAL ADDRESS OF I	PERSONAL PROPE	RTY OFFICE USE
		IF SOLD, PLEASE PROVIDE THE FOL	LOWING BU	YER INFORMATION:		
lame		Mail	ling Addres	SS		
roperty Descrip	tion					
. , .		IF YOU OWN RENTAL PROPERTY YOU	MUST CO	MPLETE THIS SECTION	:	
		Contents provided by the land	llord in a	residential rental:		
Use 8%	of the value of	,				
Use tot	al value of itemi	zed items				
		Itemized Replaceme	nt Cost I	New List		
Living Room Furniture		Washer/Dryer	K	itchen Appliances		Televisions
Dining Room Furniture		Bedroom Furniture	G	ame Room/Entertainm	nent	Other
	*If	value of itemized items is not provided	, 8% of ass	essed value will be appl	ied	_
		AFFIRMATION OF PERSON	AL PROP	ERTY OWNER		
and other information	n, is true and comple	reby affirm that to the best of my knowledge and te. If this affirmation is signed by an individual of subject to taxation in this country and that his affirmation.	belief this list	ing, including any accompan taxpayer, he affirms that he is	familiar with the exte	ent and true value of
				<u> </u>		
SIGNATURE		<u> </u>		DATE		

TAX LISTING INSTRUCTIONS

Value, ownership, and situs are determined annually as of January 1. This form is due January 31, 2025. 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 longand 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 8% 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