



## 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 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 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>