

Jackson County Tax Administration



Listing Individual 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?

All residents and non-residents owning taxable property 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?

- Aircraft
- Watercraft
- Engines for Watercraft
(Outboard Motors)
- Unregistered (Untagged)
Motor Vehicles
- Permanently Tagged Motor
Vehicles
- International Registration
Plan (IRP) Vehicles
- Manufactured Homes
- Park Models
- Tiny Homes
- Travel Trailers
- Fifth Wheels
- Campers
- Recreation Vehicles
- Motorhomes
- Rental Property Furnishings

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>

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.

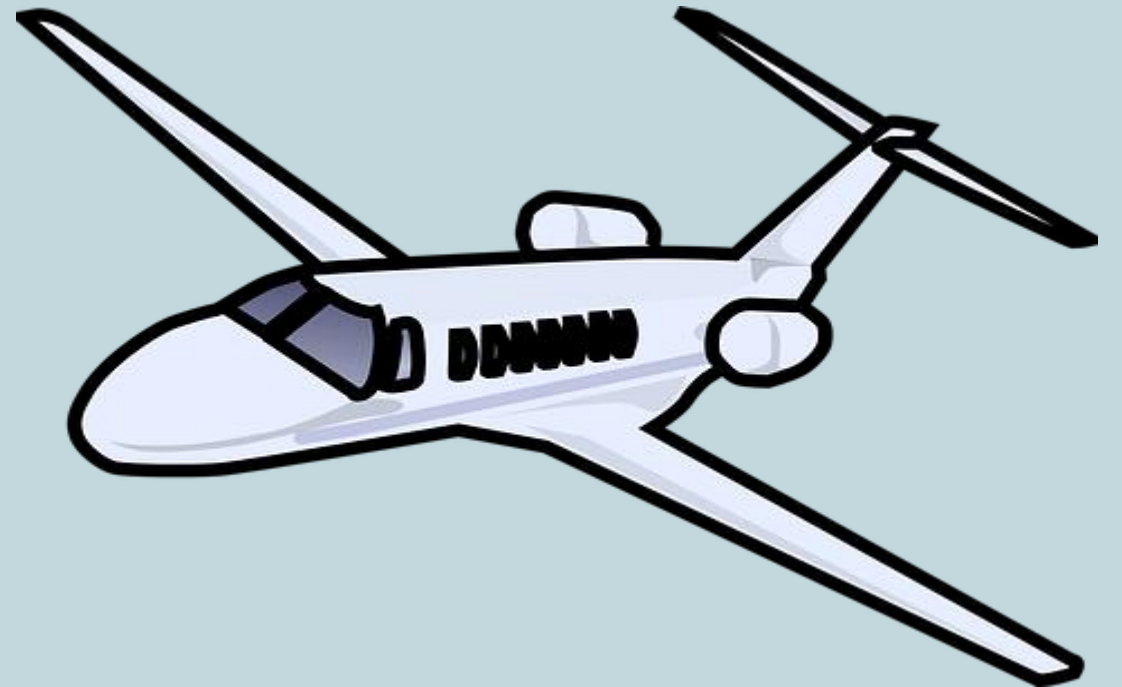
Reports by trailer park, marina, and aircraft storage facility operators

To aid in the listing of personal property, North Carolina General Statute 105-316 requires every operator of a house trailer park (manufactured home and campground), marina, and aircraft storage facility to provide a list of all owners as of January 1. The report is due annually to the assessor by January 15.

Blank park list can be found at:

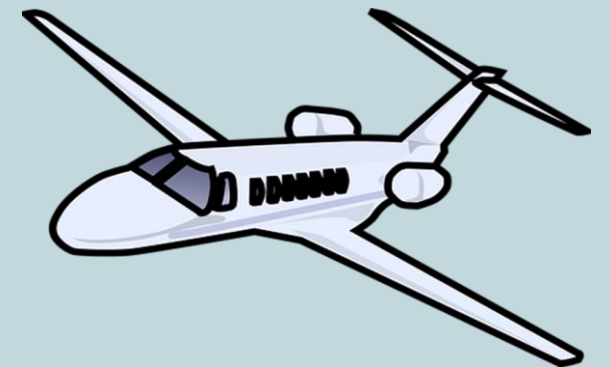
<https://www.jacksonnc.org/personal-property>

Aircraft



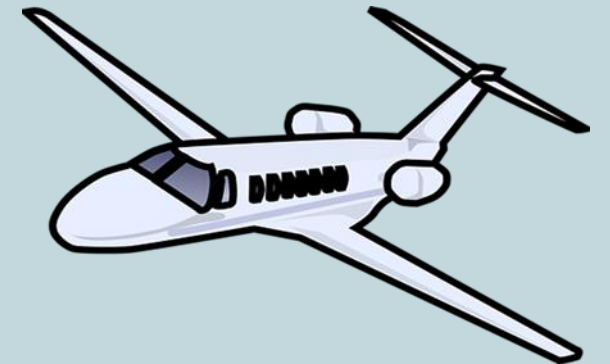
Aircraft includes planes, jets, helicopters, hot air balloons, gliders, etc.

Aircraft hangered or more or less permanently located in Jackson County must be listed.

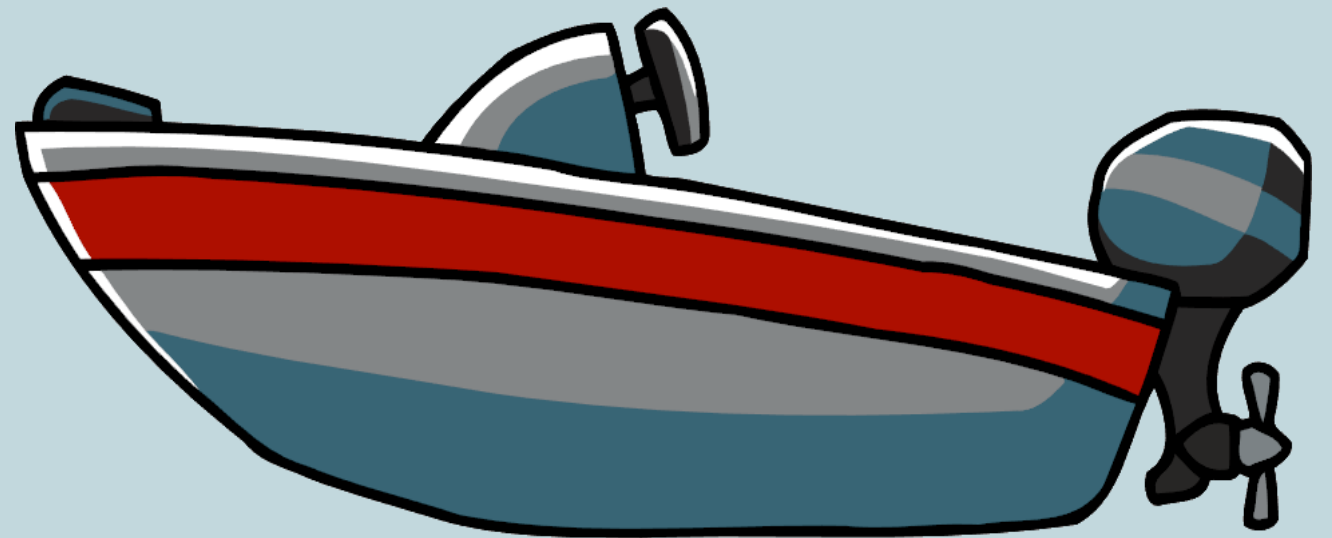


Ownership is determined by information received from the Jackson County Airport Authority, as well as aircraft properly listed by the owner.

Aircraft should be listed by year, make, model, and serial number.

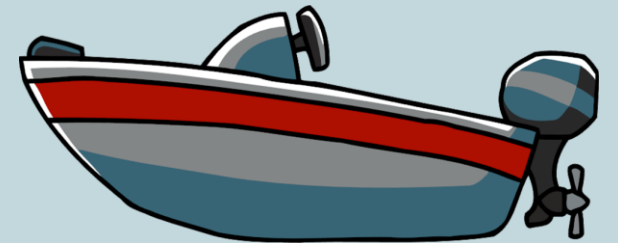


Watercraft



Watercraft includes boats, jet skis, yachts, etc.

Watercraft stored or more or less permanently located in Jackson County must be listed.

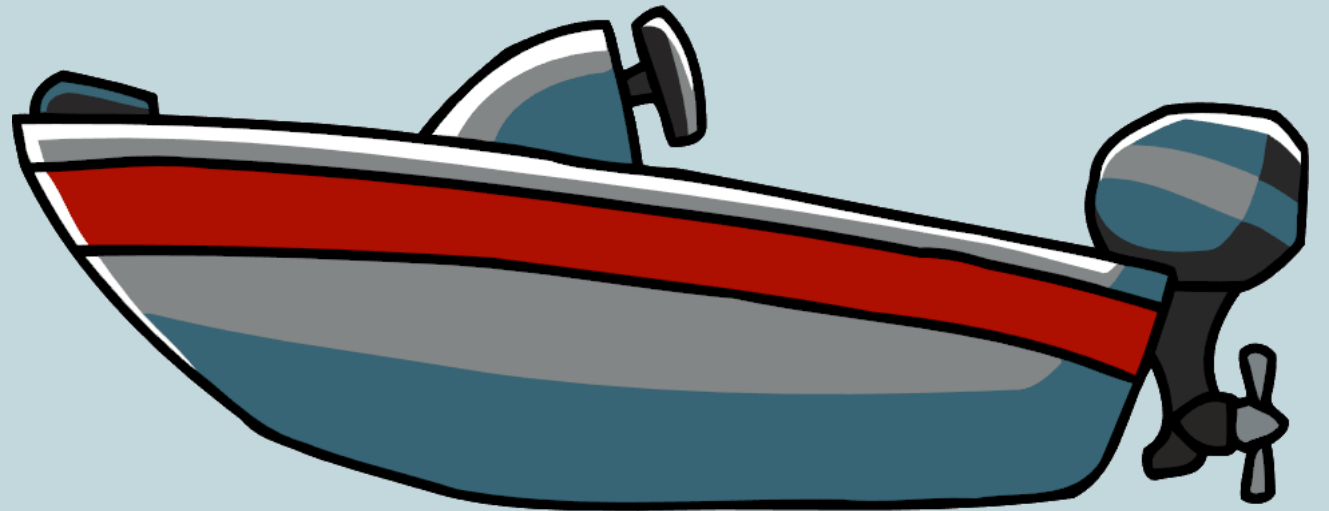


Ownership is determined by information received from the NC Wildlife Resources Commission or marinas, as well as watercraft properly listed by the owner.

Watercraft should be listed by year, make, model, length, and wildlife number (if available).



Watercraft Engines (Outboard Motors)



If no boat motor is provided, the average motor for that particular watercraft will be added.

Watercraft engines should be listed by year, model, and horsepower. If watercraft does not have an engine affixed, indicate that on the listing form.



Motor Vehicles



Motor vehicles include unregistered (untagged) motor vehicles, permanent multi-year tags, individually owned vehicles in the International Registration Plan (IRP).

Unregistered (untagged) motor vehicles and permanent multi-year tags should be listed by year, make, model, body type, year acquired, cost, and VIN.



Individually owned vehicles in the International Registration Plan (IRP) should be listed by year, make, model, body/size, title number, VIN, and special body cost.

Business owned vehicles in the International Registration Plan (IRP) should be listed through business personal property.



Manufactured Homes



Manufactured homes may include singlewides, doublewides, tiny homes, park models, travel trailers, fifth wheels, campers, recreation vehicles, motorhomes, etc.

Singlewides, doublewides, tiny homes and park models can be considered real property if located on land owned by the personal property owner.



If travel trailer, fifth wheel, camper, recreation vehicles, motorhome, etc. are tagged through the DMV with a situs address of Jackson County and annually renewed they do not have to be listed.

Unlisted singlewides, doublewides, park models and tiny homes homes will be assessed to the real property owner.

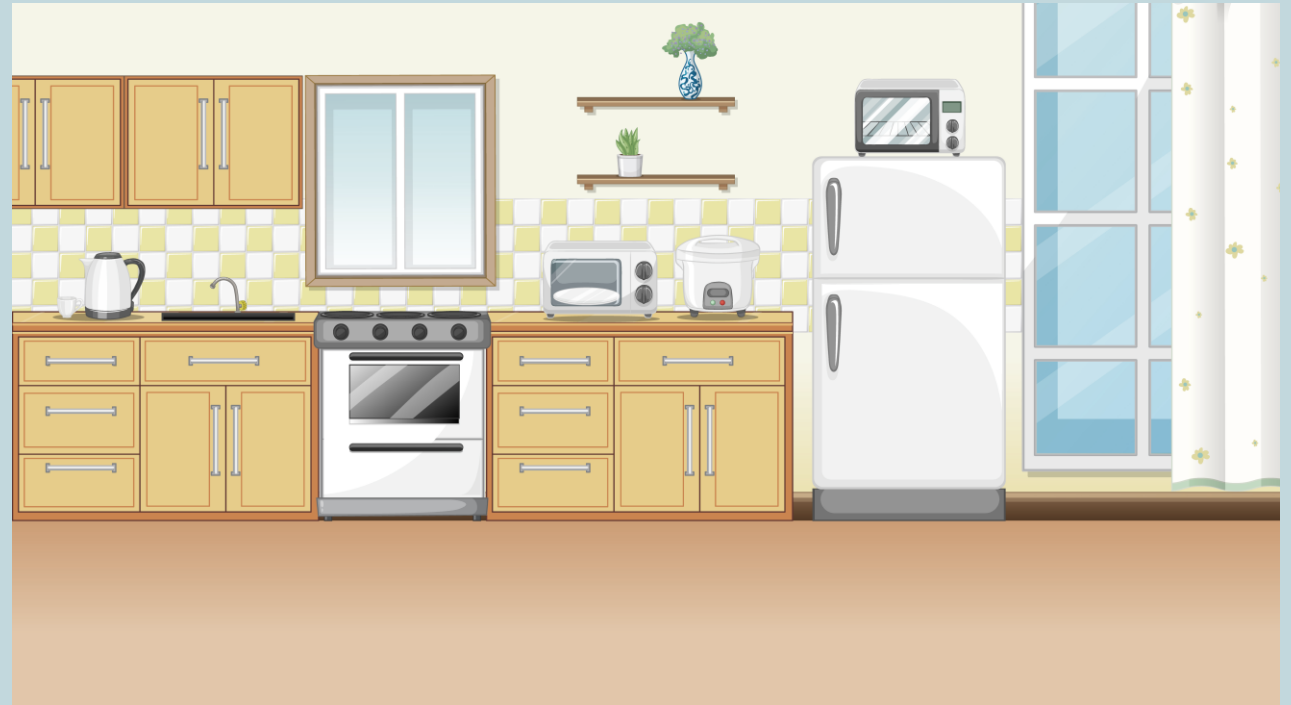


Manufactured homes should be listed by year, length, and width. Include the make and model if available.

Include the description and length and width of all attached additions (decks, porches, etc.)



Rental Property



All contents provided by the landlord in a residential rental.

Contents included furniture, appliances, washer/dryer, entertainment items, linens, towels, small kitchen appliances, pots, pans, dinnerware, utensils, etc.



Provide owners itemized replacement cost new of all content provided by using the itemized list or select 8% of assessed value of the rental unit.

If no estimated cost is provided an automatic 8% will be applied.



Rental units are subject to audit and physical inspection if contents are not reported properly.

If the cost is found to not be sufficient based on review a discovery may be generated.



Listing Personal Property



Ownership Information

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

NAME 1: _____

NAME 2: _____

ADDRESS 1: _____

ADDRESS 2: _____

CITY: _____ STATE: _____ ZIP: _____

Ownership is determined annually
as of January 1.

JACKSON COUNTY TAX ADMINISTRATION

401 Grindstaff Cove Road

Suite 132

Sylva NC, 28779

(828) 586-7543



Provide owner name(s) and mailing address in this area, if not preprinted.

PLEASE LIST NAME AND ADDRESS CORRECTIONS BELOW

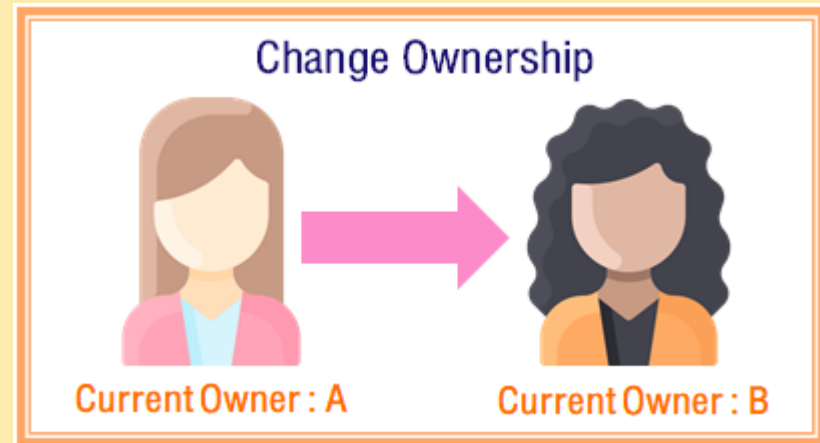
NAME: _____

ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP:** _____

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

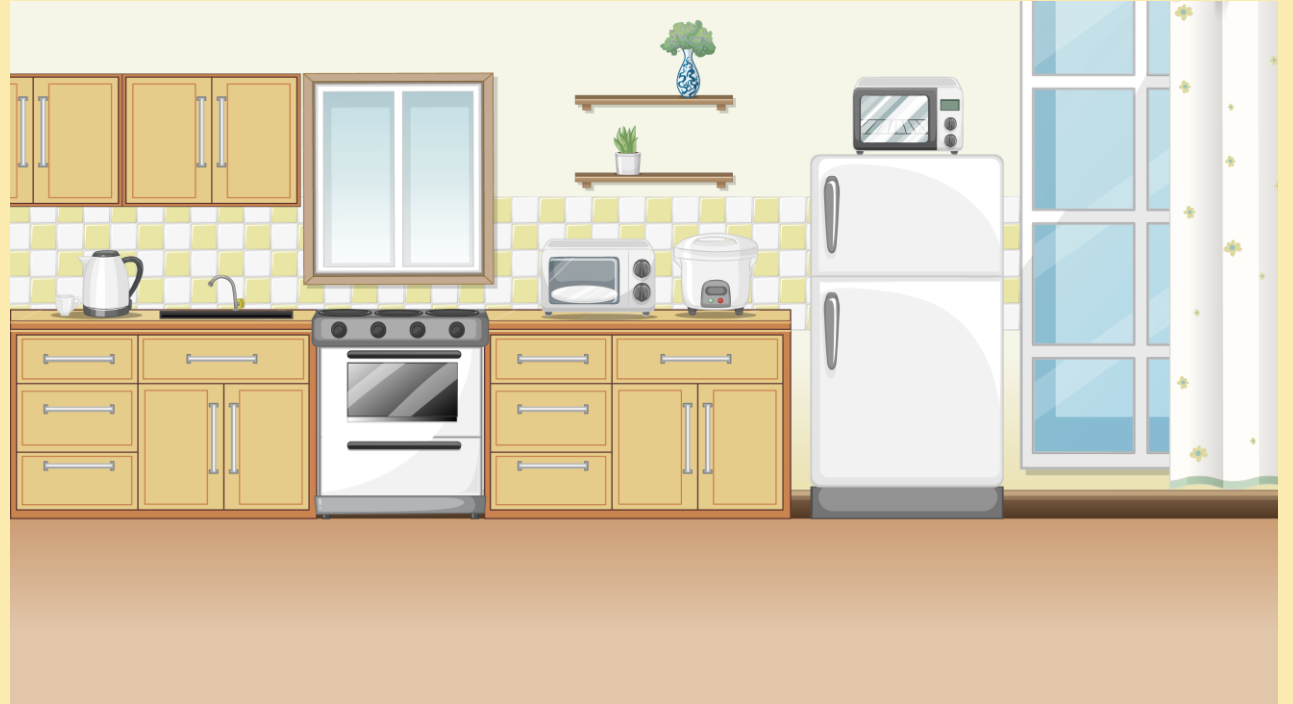
Property Sold



IF SOLD, PLEASE PROVIDE THE FOLLOWING BUYER INFORMATION:	
Name _____	Mailing Address _____
Property Description _____	_____

If you sold the property, prior to January 1, please complete this section.

Rental Property



IF YOU OWN RENTAL PROPERTY YOU MUST COMPLETE THIS SECTION:			
Contents provided by the landlord in a residential rental:			
Use 8% 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, 8% of assessed value will be applied			

Provide owners itemized replacement cost new of all content provided by using the itemized list or select 8% of assessed value of the rental unit.

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

SIGNATURE: _____

DATE: _____

Sign and date the form. 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



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.

ACCOUNT NUMBER:

ONLINE RECORD NUMBER:

ABSTRACT NUMBER:

TOWNSHIP:

Online Listing

Jackson County Individual Personal Property Listing System - Page 1 of 1

Save and Return Later

Account Number	Name	Year	Abstract Number	Record Number
		2025		

Complete and submit no later than January 31, 2025 to avoid a late listing penalty on personal property.

Personal Data

Name 1:

Name 2:

Street Address:

Address Line 2:

City: State: Zip Code:

Make Corrections To Name and Mailing Address Here

Name 1:

Name 2:

Street Address:

Address Line 2:

City: State: Zip Code:


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

▼ Manufactured Homes (0 Items) :

Type	Description	Model Year	Wid	Len	Make	Model	Vin	Parcel Number	Property Address	Remove
------	-------------	------------	-----	-----	------	-------	-----	---------------	------------------	--------

+ Click Here To Add A New Item +

- ▶ Watercraft (3 Items) - Click here to view/add or remove Watercraft items no longer owned as of January 1st
- ▶ Motor Vehicles (0 Items) - Click here to view/add or remove Motor Vehicles items no longer owned as of January 1st
- ▶ Aircraft (0 Items) - Click here to view/add or remove Aircraft items no longer owned as of January 1st
- ▶ Other (0 Items) - Click here to view/add or remove Other items no longer owned as of January 1st



Personal property items will be indicated by number of items highlighted in yellow. Manufactured homes is the default drop-down selection. Click the arrow beside the category you would like to display.

▼ Watercraft (3 Items) :										
Type	Description	Model Year	Len	Make	Model	Vin	Horse Power	Parcel Number	Property Address	Remove
Boat Motc ▼	BM*115HP*									<input type="radio"/> Sold <input type="radio"/> Disposed <input type="radio"/> Out of County
Boat ▼	BT*1957*17	1957		17FT						<input type="radio"/> Sold <input type="radio"/> Disposed <input type="radio"/> Out of County
Boat ▼	BT*2017*21	2017		21FT						<input type="radio"/> Sold <input type="radio"/> Disposed <input type="radio"/> Out of County

Once the arrow beside the category has been clicked the items will display in the format shown on the listing form, including the associated parcel number and physical address, if available.

<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"/>	x
+ Click Here To Add A New Item +												

If adding new item(s), click the arrow to drop-down the appropriate category. Then click to add new item. Complete all applicable information. Leave description blank. The category item number will change.

	Remove
<input type="checkbox"/>	<input type="radio"/> Sold
	<input type="radio"/> Disposed
	<input type="radio"/> Out of County

IF SOLD, PLEASE PROVIDE THE FOLLOWING BUYER INFORMATION

Buyer Name

Mailing Address

Property Description

Each prepopulated item has a box to the right to select if the item was sold, disposed of, or moved out of the county. If sold, complete the buyer information section.

RENTAL PROPERTY:

8% of the house/rental unit assessed value OR Use itemized replacement cost new list

Itemized Replacement Cost New:

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, 8% of assessed value will be applied.**

If listing rental property either select 8% of assessed value or enter the replacement cost new associated with each applicable category. If itemized cost is not provided an automatic 8% will be applied.

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

Any applicable files can be attached in this section.

Affirmation

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

For Individual Taxpayers

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 *

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



Complete items with a * and click submit.

Online Listing

Jackson County Individual Personal Property Listing System - Page 1 of 1

Account Number	Name	Year	Abstract Number	Record Number

 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 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:

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 acquired my property after January 1, do I have to list?

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

**Q: I sold the property 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: What if I sell the property?

A: Indicate any changes in the status on the annual listing form. The tax office must be notified of changes in order to update the tax records.

Q: What if I move the property?

A: It is illegal to move a manufactured home without a moving permit. Three requirements must be met before a manufactured home permit can be obtained:

- The manufactured home must be listed for the current year;
- The current year taxes must be paid;
- Any and all delinquent taxes must be paid.

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: Fair market value is determined using the North Carolina Department of Revenue's recommended pricing guides.

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.

Contact Information:

Mail/Office:

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

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

Phone: (828) 586-7543

Email: katiewilson@jacksonnc.org