

Personal Property

Q: What is considered personal property?

A: Boats, boat motors, untagged vehicles, airplanes, campers, jet skis, singlewide mobile homes, homes listed on land not owned by the homeowner, campers, recreational vehicles, motorhomes, and household rental furnishings.

Q: When do I list my personal property?

A: The listing period is the month of January of each year. If the listing form is not hand-delivered to the office by 5 pm on January 31st or U.S. postmarked by January 31st a 10% late listing penalty will be charged to the tax bill.

Q: Where can I get a Personal Property listing form?

A: In the Jackson County Tax Administration Office or online at <http://www.jacksonnc.org/personal-property.html> under Personal Property Listing Form.

Q: What does “situs” mean?

A: Situs means the location that the property is located as of January 1.

Q: How is the assessment determined for personal property?

A: Personal property is assessed based on North Carolina Department of Revenue recommended pricing guides to determine fair market value as of January 1 of each year.

Q: I sold my personal property after January 1st of this year; will my tax bill be prorated for the months I owned it?

A: No. The full tax bill is charged to whoever owned the property on January 1st of each year. You would want to come to an agreement with the new owner about the taxes.

Q: I want my manufactured home to be listed as real property instead of personal property, what are the requirements?

A: Must be used solely for residential purposes, the hitch, wheels, and axels must be removed, must be on a permanent foundation, and must be situated on land that is owned by the same owner as the manufactured home. A permanent foundation can be columns or pillars made up of stacked concrete block supporting the weight of the structure.

Q: What is a leasehold?

A: A leasehold is structure that is situated on property owned by someone else. For example, John Smith owns a doublewide that sits on Frank Jones' property. John Smith would be responsible for listing the doublewide every January.

Q: I want to move my mobile home, what do I do?

A: It is illegal to move a mobile home without a mobile home moving permit. There are three requirements to be eligible for a permit: mobile home is listed for taxation for the current tax year, the current years taxes are paid in full and any/all back taxes are paid in full. Mobile Home Moving Permits are issued in the Jackson County Permitting Office.

Q: I received a discovery bill for my personal property, what does that mean?

A: This is a bill that charges individuals for previous years when they did not list. For example, in 2013 you list a boat and boat motor which you have owned since January 1, 2011 but never listed until 2013. You will receive a discovery bill for the 2011 and 2012 tax years that you did not pay taxes for.

Q: If my boat is registered with the North Carolina Game and Wildlife, why do I have to list it?

A: Boats and other types of watercraft must be listed each year based on ownership as of January 1 in accordance with North Carolina General Statute.

Q: Is there any additional information available about personal property?

A: Yes. Please review the brochure at the following link (insert Personal Property brochure)