

IMPORTANT INFORMATION:

1. IF YOUR ADDRESS HAS CHANGES, PLEASE MAKE CORRECTIONS.
2. PLEASE BE SURE TO SIGN THE FORM, EVEN IF THERE ARE NO CHANGES TO REPORT.
3. RETURN THE SIGNED FORM IN THE ENCLOSED ENVELOPE BY JANUARY 31ST TO AVOID A 10% LATE LISTING PENALTY.
4. PLEASE REFER TO THE BACK OF THIS FORM FOR ADDITIONAL INSTRUCTIONS AND IMPORTANT INFORMATION.

	A		YR	MAKE/MODEL/LENGTH/HP	TAX OFFICE USE	
NAME AND ADDRESS (PLEASE MAKE CORRECTIONS ABOVE)						
List all Aircraft, Boats, and Motors (including horsepower), Jet Skis and all Untagged Automobiles; Trucks, Trailers, Campers and Motorcycles you owned on January 1st. <div style="text-align:right; margin-right: 50px;">➔</div>						
C Personal Property used in connection with Rental Residential Real Estate: Do you provide the following to the Tenant? Refrigerator _____ Stove _____ Washer _____ Dryer _____ Dishwasher _____ Furniture _____ Air Cond _____ Owners Est. Cost \$ _____ or Do you prefer to use 7% of the Value of the House or Rental Unit. Yes _____ No _____	MOTOR VEH	YEAR	MAKE	MODEL	VEHICLE IDENTIFICATION NUMBER	TAX OFFICE USE
D REAL PROPERTY IMPROVEMENTS: Please describe improvements made to real property Since January 1 of last year: _____ _____ Did you get a building permit? Yes _____ No _____ Percent complete as of Jan.1 of this year _____ % Cost \$ _____ Property location: Road Name _____ New Construction Information Please check appropriate area New House _____ Garage _____ Storage _____ Central Heat _____ Central Air Cond _____ Swimming Pool _____ Finished Basement _____ Have any structures been destroyed since January 1 of last year? Yes _____ No _____	B	Manufactured Homes (Mobile Homes) Single-Wide/Double-Wide				TAX OFFICE USE
	MANUFACTURED HOMES SOLD TO: ADDRESS: _____					
	YEAR	WIDTH	LENGTH	MAKE	PUR PRICE	YEAR
	ON WHOSE LAND LOCATED:					
	Do you have Manufactured Homes that belong to others on your property? Yes _____ If so, how many _____ No _____ If you have one or two Manufactured Homes belonging to others, on your property, and do not wish to be taxed for them, please indicate the owners name. _____ If you have more than two Manufactured Homes on your property, you must complete a Manufactured Home Park form. You may request a form by calling the Tax Assessors Office at (828) 586-7545.					
	E AFFIRMATION OF 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 taxpayer, he affirms that he is familiar with the extend 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 & PHONE # OF OWNER OR AGENT _____ / _____					DATE _____ / _____ / _____	
TOWNSHIP			ACCOUNT NUMBER			
_____			_____			
All farm equipment used to produce income should be listed on a Business Form. You may request a form by calling (828) 586-7543			IMPORTANT PLEASE SEE OTHER SIDE OF THIS LISTING FORM FOR IMPORTANT IMPORTANT			

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INSTRUCTIONS FOR COMPLETING LISTING ABSTRACT

TO AVOID LATE LISTING PENALTY FILL OUT THIS FORM AND RETURN TO THE TAX DEPARTMENT BEFORE JANUARY 31
OR BRING IT TO THE LISTING OFFICE FOR ASSISTANCE.

DO NOT WRITE "SAME AS LAST YEAR" ON YOUR LISTING FORM OR THE FORM WILL BE REJECTED.

A. For listing purposes please include:

Aircraft- Year, make, model, and serial number

Boats- Year, make, model, and length

Boat Motor- Inboard or outboard, year, make, & horsepower

ATV/Jet Skis- Year, make, and horsepower

DO NOT LIST TAGGED VEHICLES

Unregistered (untagged) motor vehicles include: motorcycles, camping trailers, motor homes, boat trailers, car/trucks. They should be listed by the owner name and include the year, make, model, body style (2/4 door, station wagon, hatchback, truck, etc.), and the complete Vehicle Identification Number (VIN). Also, please include the condition of the vehicle (junk, poor, average, or excellent.)

B. Mobile Homes: Doublewides and Singlewides

If you do not own the land where the mobile home is located, you must list the mobile home as **PERSONAL** property every year during January. If the mobile home is not listed or is listed after the January 31 deadline, a 10% late list penalty will be applied to the tax bill. If you have previously listed the mobile home, the information should be printed on the Personal Property Listing Form in section B. Please give any additional information regarding the mobile home that is not printed on the form. **Information needed for mobile homes is year, width, and length.**

If your mobile home is drawn as **REAL** property, **DO NOT** list the mobile home as personal property. If you are not sure if your mobile home is drawn as Real Estate, please make a note on the Personal Property Listing form and the Tax Administration Department will research this before listing the mobile home. If you do not own the land where the mobile home is located please provide the name of the land owner or the name of the mobile home park where the mobile home is located.

C. Rental Property:

If you are an owner of a **RENTAL** home, apartment, or mobile home you are required to list the Household Furnishings & Fixtures that you provide for the tenant. This includes: furniture, stoves, refrigerator, washer, dryer, and window air conditioners. Items provided by a landlord are taxable in a rental unit or income producing property. Please provide the number of items you provide and give an **Owners Estimated Cost**, or you may choose to use **7%** of the rental unit value.

If you do not provide an Owners Estimated Cost the 7% of unit value will automatically be applied.

D. Real Estate Improvements:

Real Estate owners are not required to list their Real Property on a yearly basis; Real Property is automatically listed every year. If you are a Real Property owner you should list taxable additions or improvements made to real property. These include (but not limited to): building a deck, finishing a basement, adding a porch, building a carport/garage/barn, or adding a fishing/boating pier/dock. Failure to report improvements may result in additional taxes and penalties.

Tax Relief Programs:

- 1. Homestead - Elderly/Disabled Exclusion**
- 2. Homestead - Circuit Breaker Exclusion**
- 3. Disabled Veterans Exclusion**

To request additional information or receive an application please contact the Jackson County Tax Assessors Office or visit our website at www.jacksonnc.org.

*****Deadline for all applications is June 1*****

LISTING FORMS WILL BE REJECTED IF NOT SIGNED AND DATED

If you need further assistance or have additional questions

Please contact the **Jackson County Tax Assessors Office**

Monday ~ Friday 8:00 am ~ 5:00 pm

Phone: (828) 586-7545

Website: jacksonnc.org

PROPERTY TAX RELIEF FOR ELDERLY AND DISABLED PERSONS

North Carolina excludes from property taxes the greater of the first twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner. A qualifying owner is an owner who meets all of the following requirements as of January 1 proceeding the taxable year for which the benefit is claimed:

- (1)** Owner must be at least 65 years of age or totally and permanently disabled.
- (2)** Income requirement of \$30,200 or less.
- (3)** Is a permanent North Carolina resident.

Income is defined as **all moneys** received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names. If you received this exemption last year and are still eligible, you are NOT required to reapply. You are still required to complete and return this Personal Property listing form. If you have never received this exclusion but feel you are eligible, you may contact the Tax Assessors office at (828) 586-7545 and request an application before **June 1, 2019**.