



BUNCOMBE COUNTY PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801



Tax Year 2024

RE: 2024 Rental Listing Form

Dear Property Owner:

The Buncombe County Property Assessor is providing property owners with a reminder that they need to list their business personal property contained in their long- and short-term rental units. Pursuant to N.C. Gen. Stat. § 105-304(f)(1), tangible personal property situated at or commonly used in connection with a temporary or seasonal dwelling owned or leased by the owner of the personal property is taxable at the place at which the temporary or seasonal dwelling is situated.

Long- and short-term rental units and homestays are considered temporary or seasonal dwellings. Examples of tangible property include, but are not limited to, a refrigerator, range, sofas, beds, televisions, dishes, silverware, etc. Based on recommendations from the Reappraisal Committee, the County is working to grow property owners' awareness of and compliance with this statute.

Jan. 1-31 is the annual listing period. If the property referenced above is being used as a short-or long-term rental or homestay, please fill out and return the enclosed listing form by Jan. 31. If your property is not being used as a short- or long-term rental, please specify in section E and return this form by Jan. 31. Please list property by the year purchased and the original purchase price. Failure to file a return may result in additional civil penalties as set forth in N.C. Gen. Stat. § 105-312.

If you need help or have additional questions, the Property Assessment team is here to help. Please contact a member of the Business Personal Property Division in the Assessor's Office at **(828) 250-4930**.

Kindest regards,

Sherri Blackwell

Sherri Blackwell
Business Personal Property Manager

BUNCOMBE COUNTY PROPERTY ASSESSOR
155 HILLIARD AVE
ASHEVILLE, NC 28801
(828) 250-4930
Businesslisting@buncombecounty.org

2024 RENTAL PROPERTY
LISTING FORM



FT-104

ABSTRACT NUMBER	OWNER ID
NEW	

Return within 30 days
to avoid a 10% penalty

ABSTRACT FOR LISTING RENTAL PERSONAL PROPERTY AS OF JANUARY 1, 2024 REFER TO INSTRUCTIONS PAGE

A. NAME & ADDRESS (PLEASE MAKE CORRECTIONS)	B. Failure to return this form could result in an estimated assessed value of 5% of real estate market value for this property.	
	C. ASSESSMENT DATA	DEPARTMENT USE ONLY
	PARCEL NUMBER	
	DESCRIPTION	
	TAX DISTRICT	

D. PERSONAL PROPERTY PROVIDED FOR USE IN RENTAL PROPERTY (Itemization required, use additional pages as needed.)

YEAR PURCHASED	PURCHASE PRICE	BRIEF DESCRIPTION OF PURCHASE

E. Is property used as rental? Y or N If not used as a rental, please indicate how the property is used. _____
Describe improvements made since January 1 of the prior year. _____
Did you secure a building permit? Yes No Percent complete as of January 1 _____ Cost when complete \$ _____

F. AFFIRMATION OF TAXPAYER

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON – Please check the capacity in which you are signing the affirmation.
For Individual Taxpayers: Taxpayer Guardian Authorized Agent Other- having knowledge of and charged with care of the person and property of the taxpayer.
For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:
 Principal Officer of the Taxpayer Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the _____ property and sign the affirmation. Title _____
 Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No

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 any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Signature and Date _____ Address of Authorized Agent _____
Phone Number _____ Email Address _____

INSTRUCTIONS FOR BUNCOMBE COUNTY RENTAL PROPERTY LISTING FORM

- A) List the owner and mailing address for the rental personal property listed on this form. Please make corrections as necessary.
- B) Specify the physical location of the personal property listed on the form, if different from the address in Section A. If the address in Section A is a post office box, provide the actual physical location of the property.
- C) Department use only. Parcel identification number (PIN); description; tax district.
- D) If the real property described in Section C is a short or long term rental property that you own, you must list all personal property made available as part of the cost of the rental of the subject property. Indicate the following information for the personal property items: year the property was purchased, original purchase price of the property, and a brief description of the property. Some common examples of household rental personal property required to be listed are, but not limited to, the following: appliances, housewares (dishes, utensils, cookware, small appliances), indoor and outdoor furniture, entertainment items (TVs, stereo equipment, disc player, video game consoles, pool table), recreational items (golf carts, bicycles), and linens (sheets, blankets, towels).
- E) Rental property is defined as any property that generates income regardless of the amount or frequency of use. If property is not used as a rental, please indicate how the property is used. For example, family use, second home, etc. List all improvements or new construction to your property since January 1, 2023. Indicate the percentage complete as of January 1, 2023, and include the final cost or estimated final cost if construction was in progress on January 1, 2024. If you obtained a building permit, please provide the permit number.
- F) Fill in the information requested for the owner, including the daytime phone number and e-mail address. The owner or authorized agent must sign and date the affirmation. If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. This section describes who may sign the listing form.

Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor.

Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under the North Carolina General Statutes, whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days)

This listing will be rejected if not properly signed and dated.

You must return this form by January 31, 2024 to avoid a 10% penalty.

The County of Buncombe does not discriminate on the basis of race, color, sex, age, national origin, handicap, or disability in admission or access to, or treatment, or employment, in its services, programs, and activities, in compliance with applicable federal and state laws.