

Frequently Asked Questions

- Q: What if a property owner obtains a certified appraisal for his/her property after the January 1, 2016 implementation date? Can this be used to adjust the current assessed value placed on the property by the County Assessor?
- A: Only if the comparable sales used in the appraisal are prior to January 1, 2016.
- Q: My lot was assessed for \$300,000 on January 1, 2016 based on my 2013 purchase price. Since 2016 my developer went belly-up, and the amenities I was promised were not provided. Now lots around mine are selling for as little as \$5,000. Can I get my assessment reduced?
- A: No. The changes occurred after the revaluation was implemented. The County must place property at 100% of its market value as of each revaluation date.

Frequently Asked Questions Continued

- Q: A property owner pays \$179,900 for a house and lot on February 1, 2016. The current assessed value placed on the property by the County Assessor using the 2016 Schedule of Values is \$212,000. Can the new property owner appeal to the County Assessor to lower the value based on their 2016 purchase price?
- A: No. The current purchase price does not fall within the date range of January 1, 2009 to December 31, 2015, for which the sales data for the 2016 Schedule of Values was collected.

For more information please visit the Tax Administration Website at:

<http://www.jacksonnc.org/tax-administration.html>

<http://www.jacksonnc.org/tax-administration-faqs.html>

Appealing Your Real Property Assessment



Tax Administration

Tel: 828-586-7542

Appeals Process

Information Used In An Appeal

Any appeal informal, Formal “Board of Equalization and Review”, or to the North Carolina Property Tax Commission “PTC”, must provide evidence which clearly shows the assessed value of the property under appeal has been appraised in excess of its market value, or has been assessed inequitably when compared to similar properties. Examples of supporting and appropriate evidence include, but are not limited to the following:

- Independent fee appraisal of the subject property, dated as of the effective date of the County’s last general reappraisal, January 1, 2016, which indicates a substantial difference in assessment;
- Verified, arms-length sales of comparable property, from 2009—2015;
- Jackson County Health Department notice stating the failure of the property to pass a required percolation test;
- Jackson County Planning and Code Enforcement Office Slope Analysis;
- Written verification of any zoning changes as of January 1;
- Photographs depicting a physical condition not considered in the County’s assessment;
- Any other factual-based documents which clearly identifies the reason and basis for an adjustment to the assessment.

Informal Appeal

An Informal Appeal is the first step in the appeal process. The appeal should be submitted using the Informal Appeal Form. This form is available during the month of January of each year. The Informal Appeal must be completed and hand-delivered or U.S. postmarked by January 31st. The appeal should include information to support the property owners opinion of value.

See: “Information Used In An Appeal”.

Notice of Value Change Appeal

The Notice of Value Change Appeal is for property owners who receive a Notice of Value Change only; the notice is titled “This is not a Bill”. The property owner must make an appeal of the notice of value change with twenty (20) days of the notice date. This form is only available during the twenty (20) day timeframe. The appeal should be submitted on the Notice of Value Change Appeal Form. The appeal should include information to support the property owners opinion of value.

See: “Information used In An Appeal”.

Formal Appeal “Board of Equalization and Review”

The Formal Appeal process is conducted by the Jackson County Board of Equalization and Review.

Formal Appeal “Board of Equalization and Review” Continued

The Board of Equalization and Review consists of five members from the Jackson County community, appointed by the Jackson County Board of Commissioners.

The Formal Appeal should be submitted on an official Board of Equalization and Review Appeal Form. The Formal Appeal deadline changes yearly. For more information about the deadline, contact the Tax Administration Office.

The appeal should include information to support the property owners opinion of value.

See: “Information Used in An Appeal”.

Per North Carolina General Statute, the Board must close for the year no later than July 1st.

Property Tax Commission

The appellant has thirty (30) days from the date on the Board of Equalization and Review Notice of Decision to file an appeal with the North Carolina Property Tax Commission. The majority of these appeal cases are heard in Raleigh, North Carolina. You must file a formal appeal with the Board of Equalization and Review and receive a ruling before you can appeal to the Property Tax Commission.

Tax Administration

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