

Jackson County, North Carolina

Appealing Your Tax Assessment

On January 1, 2016 Jackson County implemented the latest real property revaluation assessment as required by North Carolina General Statutes (NCGS) 105-286. The assessment values were obtained using a massive database of cost and sales information gathered by the County. This document, which is approved by the Board of County Commissioners and the State of North Carolina, is called the "Schedule of Values". The legal time frame for acquiring data and information for this revaluation process was January 1, 2009 to December 31, 2015. Once this "Schedule of Values" is adopted, all real property within the County must be appraised by this schedule. All new structures, as well as all new land parcels created by dividing or combining tracts of real estate must be appraised using this 2016 Schedule of Values. By law, (NCGS 105-286(2) (c)), this statement will hold true until the next projected revaluation goes into effect in 2021.

Also, NCGS 105-287(b)(2) states "In a year in which a general reappraisal of real property in the County is not made, the assessor may not increase or decrease the appraised value of real property, as determined under GS 105-286, to recognize a change in value caused by: Inflation, deflation, or other economic changes affecting the County in general". The impact of these factors will be reflected in the 2016 real property revaluation.

Frequently Asked Questions:

Q: What if a property owner obtains a new individual certified appraisal for his/her property after the January 1, 2016 implementation date. Can this appraisal 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 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 all property at 100% market value as of each revaluation date.

Q: A property owner pays \$179,900 for a house and lot on February 1, 2016. The current assessment placed on the property by the County Assessor using the 2016 Schedule of Values is \$212,000. Can the property owner appeal to the County Assessor to lower the value based on his/her 2016 sales price?

A: No. The current sales price does not fall within the date range of January 1, 2004 to December 31, 2015 for which the sales data for the Schedule of Values was collected.

What Can and Cannot Be Used In an Appeal:

Any appeal informal, formal "Board of Equalization and Review", or to the North Carolina Property Tax Commission, must provide evidence which clearly shows that 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 property. Examples of supporting and appropriate evidence include, but are not limited to, the following:

- Independent fee appraisal of subject property, dated as of the effective date of the last general reappraisal, January 1, 2016, which indicates a substantial over-assessment;
- Verified, arms-length sales of comparable property, from 2009 – 2015;
- County Health Department notice stating the failure of the property to pass a required percolation test;
- Written verification of any zoning change as of January 1;
- Photographs depicting a physical condition not considered in the county's assessment;
- Any other factual-based document which clearly identifies the reason and basis for an adjustment of the listing and value.

Ad valorem tax assessments are presumed to be correct, and when such assessments are challenged the burden of proof is on the taxpayer to show that the assessment is erroneous. N.C.G.S. 105-287 MAO/Pines Assocs. v. New Hanover County Bd. Of Equalization, 116 N.C. App. 551, 449 S.E. 2d 196 (1994)

Decisions regarding the market value of a particular property:

- CANNOT be based on changes occurring in the general economy N.C.G.S. 105-287 (2);
- CANNOT be based on the amount of increase from a prior year;
- CANNOT be based on the economic ability of the owner to pay the anticipated tax;
- CANNOT be based on personal sympathies towards any individual;
- CANNOT be based on personal tastes or preferences;
- CANNOT be based on actual or historical cost, insured value, construction cost, liquidation or salvage value, depreciated asset or book value, present-use value, aesthetic value, inheritance value, or condemnation value;
- CANNOT be based on a post-octennial valuation sale N.C.G.S. 105-287 re Allred, 351 N.C. 1, 519 S.E. 2d 52 (1999), dated after December 31, 2015;
- CANNOT be based on normal, physical depreciation of improvements N.C.G.S. 105-287 (1)

Property values may change in a non-reappraisal year for one of the following reason: N.C.G.S. 105-287

- Correct a clerical or mathematical error;
- Correct an appraisal error resulting from a misapplication of the schedules, standards, and rules used in the county's most recent general reappraisal;
- Recognize an increase or decrease in the value of the property resulting from a conservation or preservation easement;
- Recognize an increase or decrease in the value of the property resulting from a physical change to the land or to the improvements on the land, other than a change for the betterment of the property, including, repainting buildings or other structures, terracing or other methods of soil conservation, landscape

gardening, protecting forests against fire, or impounding water on marshland for non-commercial purposes to preserve or enhance the natural habitat of wildlife;

- Recognize an increase or decrease in the value of the property resulting from a change in the legally permitted use of the property.

Appeals are only accepted in writing on the appropriate appeal form. Appeals cannot be taken over the phone.

An Informal Appeal is the first step in the appeal process. The appeal should be submitted on an Informal Appeal form. The form is available during the month of January of each year only. You can pick up the form at the Tax Administration Office or download it through the Tax Administration website. The Informal Appeal must be completed and returned or US Postmarked by January 31st. The appeal should include information to support owner's opinion of value. Please review the additional information above.

- Once the appeal is received, a Tax Department Appraiser will review all submitted information, area property values and comparable sales from the date range of January 1, 2009 to December 31, 2015.
- The result of the informal review is mailed to the property owner, in a formal notice; stating if there is an increase, decrease or no change to the property value. The review process may take up to two (2) months, after the January 31st deadline, to complete.

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 within twenty (20) days of the notice date. The appeal should be submitted on the Notice of Value Change Appeal Form. You can pick up the form at the Tax Administration Office or download it from the Tax Administration website during the twenty (20) day timeframe only. The appeal should include information to support the property owner's opinion of value. Please review the additional information above.
- Once the appeal is received, a Tax Department Appraiser will review all submitted information, area property values and comparable sales from the date range of January 1, 2009 to December 31, 2015.
- The result of the Notice of Value Change review is mailed to the property owner, in a formal notice; stating if there is an increase, decrease or no change to the property value. The review process may take up to two (2) months, from the deadline to complete.

Formal Appeal (Board of Equalization and Review)

- The Board of Equalization and Review consists of five (5) members from the Jackson County community, appointed by the Jackson County Board of Commissioners.
- The appeal should be submitted on an official Board of Equalization and Review Appeal Form. You can pick up the form at the Tax Administration Office during the appeal period only. The appeal should include information to support the property owner's opinion of value. Please review the additional information above.
- Once the appeal is received; the appellant will receive an appointment date and time to review their case in front of the Board of Equalization and Review. The Board hearings will occur in April or May. The length of the session is dependent on the volume of appeals requested.

- The Board of Equalization and Review will review all the information that was submitted and make a decision. The decision of the Board of Equalization and Review will be mailed to the property owner within thirty (30) days of the date of the Board hearing.
- "...the board may not sit later than July 1 except to hear and determine requests made under the provisions of subdivisions (g)(2),..., when such requests are made within the time described by law" NCGS 105-322.
- Once the Board adjourns, no further real estate appeals will be heard in Jackson County until the informal appeal period reopens the following January.

Property Tax Commission

• The appellant has thirty (30) days after 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 from them before you can appeal to the North Carolina Property Tax Commission. A copy of the notice of decision must accompany your appeal to the Property Tax Commission. If you are appealing the value of your property, you must provide evidence that the County value was substantially higher than market value on January 1 of the County's last appraisal year. By statute, neither the County nor the Property Tax Commission can change the value of your property based on changes in economic conditions which occur after the last appraisal, and which affect the County in general NCGS 105-287 (b)(2).

- For example, if your tax value was set by the County at \$100,000 a couple of years ago, but today's market value is only \$80,000 because of a recent decrease in local real estate values, neither the County nor the Commission is permitted to lower the tax value. For the same reason, your tax value cannot be raised if today's market value is \$130,000 because of an increase in local real estate values.
- To appeal to the Property Tax Commission: 1) Go online to the Department of Revenues website at <http://www.dornc.com/downloads/property.html> and complete the notice of appeal and application for hearing (form AV-14) or 2) Send a signed letter (notice of appeal) stating the grounds for the appeal and identifying the property being appealed.
- The notice of appeal and application for hearing (form AV-14) or your signed letter (notice of appeal) and a copy of the notice of decision letter must be mailed to the:

North Carolina Property Tax Commission
PO Box 871
Raleigh, NC 27602
(919) 733-7711

In addition, send a copy of your notice to appeal to the county tax administrator, and county attorney.

Jackson County Tax Assessor
401 Grindstaff Cove Road, Suite 132

Sylva, NC 28779

Jackson County Attorney
Heather Baker
401 Grindstaff Cove Road, Suite A-212
Sylva, NC 28779

Taxpayers may prepare their notice of appeal to be filed with the Property Tax Commission. Attorneys licensed to practice in North Carolina may also prepare, sign and file the notice of appeal with the Property Tax Commission on behalf of the taxpayers. However, a tax representative or agent is not permitted to prepare, sign or file the appeal on behalf of the taxpayer.

Contact information:

Nicole Livesey
401 Grindstaff Cove Road, Suite 132
Sylva, NC 28779
828-586-7542
Email: NicoleLivesey@jacksonnc.org

Wendy Smith
401 Grindstaff Cove Road, Suite 132
Sylva, NC 28779
828-586-7544
Email: wtsmith@jacksonnc.org

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