

Posted: _____
Time Posted: _____
Posted By: Evelyn Baker
Witnessed: _____

**MINUTES OF A SPECIAL MEETING
OF THE
JACKSON COUNTY
BOARD OF COMMISSIONERS
HELD ON
MARCH 10, 2008**

The Jackson County Board of Commissioners held a Special Meeting on March 10, 2008 at 9:00 a.m., Justice & Administration Building, 401 Grindstaff Cove Road, Room A201, Sylva, North Carolina.

Present: Brian T. McMahan, Chairman
Joe Cowan, Vice Chair
Tom Massie, Commissioner
William Shelton, Commissioner
Mark Jones, Commissioner
Kenneth L. Westmoreland, County Manager
Evelyn B. Baker, Clerk to the Board

Chairman McMahan called the meeting to order and stated the purpose of the special meeting is to receive the 2008 revaluation report.

Bobby McMahan, Tax Administrator gave an overview of the revaluation process and presented a new Notice of Property Revaluation form that will be mailed to property owners on March 17. The deadline for filing an appeal is April 17. An informational brochure explaining revaluation, the appraisal and appeal process will be included with the notice along with common questions and answers. Tax values were based on “neighborhoods”.

He presented photographs of several houses, commercial property and vacant parcels from throughout the county comparing tax values and actual subsequent sales price. The sales reflect a range from 10% to 211% above the 2004 tax values. State law requires revaluation at least every eight years. Jackson County is on a four-year revaluation cycle. Revaluation assures all properties reflect current market prices and creates equity within the tax base between real, personal and public service property. The state monitors property values and the Board of Equalization & Review must follow state guidelines.

There being no further business, Commissioner Shelton moved that the meeting be adjourned. Commissioner Massie seconded the Motion. Motion carried by unanimous vote and the meeting adjourned at 10:30 a.m.

Attested By:

Evelyn B. Baker, Clerk to the Board

Approved:

Brian Thomas McMahan, Chairman