



JACKSON COUNTY

Tax Administration

Tax Collector's Report Summary January 2026

Current Taxes Collected for Jackson County

General Taxes	5,477,586.74
Rental Vehicles	1,854.71
Landfill	297,131.76
Total	\$ 5,776,573.21

Delinquent Taxes Collected for Jackson County

General Taxes	36,403.83
Landfill	6,166.15
Total	\$ 42,569.98

Total Tax Collections for January

\$ 6,124,455.63

Refunds

\$ 6,074.06

Releases

\$ 7,184.36

Tax Collection Rate as of 1/31/26 is 93.11%

**TAX COLLECTOR'S REPORT
JANUARY 2026**

DEPOSITED TO THE 2025 TAX FUND

\$ 6,079,443.58

JACKSON COUNTY

Rental Vehicle Tax	\$	1,854.71	
General County	\$	5,440,441.80	
Interest	\$	37,144.94	
Landfill	\$	294,788.28	
Landfill Interest	\$	2,343.48	
TOTAL	\$	5,776,573.21	\$ 5,776,573.21

CASHIERS

Fire Tax	\$	247,455.90	
Fire Tax Interest	\$	1,764.94	
TOTAL	\$	249,220.84	\$ 249,220.84

DILLSBORO

Tax	\$	14,161.44	
Interest	\$	110.02	
Fire Tax	\$	2,462.88	
Fire Tax Interest	\$	19.13	
TOTAL	\$	16,753.47	\$ 16,753.47

FOREST HILLS

Tax	\$	3,864.31	
Interest	\$	16.46	
TOTAL	\$	3,880.77	\$ 3,880.77

HIGHLANDS

Tax	\$	12,245.27	
Interest	\$	43.11	
Fire Tax	\$	6,401.31	
Fire Tax Interest	\$	29.92	
TOTAL	\$	18,719.61	\$ 18,719.61

SYLVA

Rental Vehicle Tax	\$	473.27	
TOTAL	\$	473.27	\$ 473.27

WEBSTER

Tax	\$	13,797.74	
Interest	\$	24.67	
TOTAL	\$	13,822.41	\$ 13,822.41

SUBMITTED TO JACKSON COUNTY BOARD OF COMMISSIONERS

February 4, 2026

Brandi Henson Brooks
BRANDI HENSON BROOKS, TAX COLLECTOR

TAX COLLECTOR'S REPORT
JANUARY 2026

DEPOSITED TO THE 2026 TAX FUND

\$ 994.60

JACKSON COUNTY

General County	\$	888.56	
Interest	\$	106.04	
TOTAL	\$	994.60	\$ 994.60

SUBMITTED TO JACKSON COUNTY BOARD OF COMMISSIONERS February 4, 2026


BRANDI HENSON BROOKS, TAX COLLECTOR

**DELINQUENT TAX COLLECTIONS
JANUARY 2026**

JACKSON COUNTY

YEAR	TAX	INTEREST	LANDFILL	LANDFILL INT	TOTAL
2024	14,041.20	1,768.70	3,022.06	342.05	19,174.01
2023	6,892.13	1,348.47	1,001.76	168.93	9,411.29
2022	2,771.63	789.84	250.00	72.50	3,883.97
2021	2,479.70	1,037.77	228.39	133.85	3,879.71
2020	1,533.14	379.14	252.00	82.11	2,246.39
2019	719.83	421.32	168.00	94.08	1,403.23
2018	862.20	547.24	161.28	96.32	1,667.04
2017	367.31	233.93	84.00	8.82	694.06
2016	111.00	99.28	-	-	210.28
	29,778.14	6,625.69	5,167.49	998.66	42,569.98

CASHIERS FIRE

2024	511.71	46.37	-	-	558.08
2023	329.50	65.90	-	-	395.40
2022	167.90	48.70	-	-	216.60
2021	145.14	55.15	-	-	200.29
2020	6.99	3.29	-	-	10.28
2019	6.99	3.91	-	-	10.90
2018	6.99	4.54	-	-	11.53
2017	6.99	5.17	-	-	12.16
2016	6.99	5.80	-	-	12.79

DILLSBORO

2024	16.24	1.79	-	-	18.03
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DILLSBORO FIRE

2024	1.10	0.31	-	-	1.41
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TOTAL	30,984.68	6,866.62	5,167.49	998.66	44,017.45
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**OVERPAYMENT REFUND REPORT
JANUARY 2026**

NAME	BILL NUMBER		AMOUNT		
122193 BALL, JASON M 67 KOUSA DOGWOOD TRL WHITTIER, NC 28789-8834	2025-220	PERSONAL PROPERTY	5.82	C	G01
		REFUND RECIPIENT: JASON BALL			
122455 BALLARD, JACOB W HEIRS ETAL 148 GIBRALTER POINT RD DALLAS, NC 28034-8678	2025-45743	RP: 7672562302	41.43	C	G01
		REFUND RECIPIENT: JACOB B BALLARD 148 GIBRALTER POINT RD DALLAS, NC 28034			
182142 BEUTELL, THOMAS K 2490 PRESSLEY CREEK RD CULLOWHEE, NC 28723-6939	2025-222572	RP: 7568752157	314.93	C	G01
		REFUND RECIPIENT: NATIONSTAR MORTGAGE LLC DBA MR COOPER 3001 HACKBERRY DR IRVING TX 75063 0156			
183330 CAULEY, LINDSI R 286 KITCHENS BRANCH RD SYLVA, NC 28779	2025-40482	RP: 7642673047	1312.85	C	G01
		REFUND RECIPIENT: LINDSI CAULEY			
16897 ENSLEY, CATHY 540 RACKING CV SYLVA, NC 28779-9028	2025-42866	RP: 7652835604	305.49	C	G01
		REFUND RECIPIENT: CATHY ENSLEY			

**OVERPAYMENT REFUND REPORT
JANUARY 2026**

13327	2025-1138	RP: 7662865014	207.76	C	G01
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SUTTON, ROBERT EDWIN
5589 US 74 E
SYLVA, NC 28779-8946

REFUND RECIPIENT: ROBERT SUTTON

196761	2025-250618	PERSONAL PROPERTY	41.73	C	G01
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TO BE FAIR LLC
PO BOX 1750
CULLOWHEE, NC 28723-1750

REFUND RECIPIENT: JILLYN RUTT
1072 CANEY FORK RD
CULLOWHEE, NC 28723

TOTAL: 6,074.06

G01 C \$6,074.06

RELEASE REPORT FOR JANUARY 2026

Release Refund Detail

Name	Bill#	Reason	District	Amount
BALL, JASON M	2025-220	PP INCORRECTLY LISTED	G01 ADVL TAX	5.70
DLP HARRIS REGIONAL HOSP LLC	2025-204912	PP INCORRECTLY LISTED	G01 PEN FEE	4,441.21
FRANCIS, JEFFREY	2025-36223	INCORRECT LANDFILL FEE	L4B FFEEFEE	140.00
FRANCIS, JEFFREY	2025-36223	INCORRECT LANDFILL FEE	L1B FFEEFEE	240.00
FRANCIS, JEFFREY	2025-36223	INCORRECT LANDFILL FEE	L3B FFEEFEE	2,000.00
FRANCIS, JEFFREY	2025-36223	INCORRECT LANDFILL FEE	LA1 FFEEFEE	250.00
JOHNSON, CHARLES R TRUSTEE	2025-245990	PP INCORRECTLY LISTED	G01 ADVL TAX	85.72
JOHNSON, CHARLES R TRUSTEE	2025-245990	PP INCORRECTLY LISTED	G01 PEN FEE	8.57
JOHNSON, CHARLES R TRUSTEE	2025-245990	PP INCORRECTLY LISTED	FS1 ADVL TAX	6.69
JOHNSON, CHARLES R TRUSTEE	2025-245990	PP INCORRECTLY LISTED	FS1 PEN FEE	0.67
PADGETT, MICHAEL G	2025-4818	CLERICAL ERROR	G01 ADVL TAX	5.80

2025 G01	4,547.00
2025 L01	2,630.00
2025 FS1	7.36

TOTAL RELEASES

\$ 7,184.36