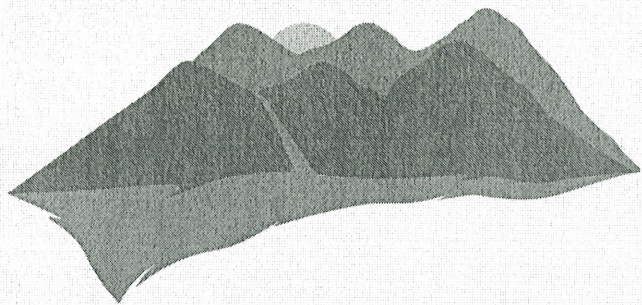




JACKSON COUNTY

Tax Administration

Tax Collector's Report Summary December 2025

Current Taxes Collected for Jackson County

General Taxes	14,363,173.00
Rental Vehicles	1,482.96
Landfill	646,506.77
Total	\$ 15,011,162.73

Delinquent Taxes Collected for Jackson County

General Taxes	24,103.56
Landfill	4,895.55
Total	\$ 28,999.11

Total Tax Collections for December

\$ 15,826,624.75

Refunds

\$ 32,579.26

Releases

\$ 934.27

Tax Collection Rate as of 12/31/25 is 83.96%

TAX COLLECTOR'S REPORT DECEMBER 2025

DEPOSITED TO THE 2025 TAX FUND

\$ 15,796,416.74

JACKSON COUNTY

Rental Vehicle Tax	\$	1,482.96	
General County	\$	14,360,908.69	
Interest	\$	2,264.31	
Landfill	\$	646,506.77	
TOTAL	\$	15,011,162.73	\$ 15,011,162.73

CASHIERS

Fire Tax	\$	611,982.26	
Fire Tax Interest	\$	63.52	
TOTAL	\$	612,045.78	\$ 612,045.78

DILLSBORO

Tax	\$	38,709.68	
Fire Tax	\$	6,814.10	
TOTAL	\$	45,523.78	\$ 45,523.78

FOREST HILLS

Tax	\$	10,746.51	
TOTAL	\$	10,746.51	\$ 10,746.51

HIGHLANDS

Tax	\$	53,086.14	
Fire Tax	\$	20,481.42	
TOTAL	\$	73,567.56	\$ 73,567.56

SYLVA

Rental Vehicle Tax	\$	428.02	
TOTAL	\$	428.02	\$ 428.02

WEBSTER

Tax	\$	42,942.36	
TOTAL	\$	42,942.36	\$ 42,942.36

SUBMITTED TO JACKSON COUNTY BOARD OF COMMISSIONERS

January 5, 2026

Brandi Henson Brooks
BRANDI HENSON BROOKS, TAX COLLECTOR

DELINQUENT TAX COLLECTIONS

DECEMBER 2025

JACKSON COUNTY

YEAR	TAX	INTEREST	LANDFILL	LANDFILL INT	TOTAL
2024	11,091.03	1,440.92	2,126.15	261.96	14,920.06
2023	6,679.49	1,324.54	1,399.40	241.65	9,645.08
2022	1,636.57	417.11	390.00	90.57	2,534.25
2021	929.87	182.51	194.00	68.34	1,374.72
2020	8.78	159.75	-	38.85	207.38
2019	227.26	5.73	84.00	0.63	317.62
	20,573.00	3,530.56	4,193.55	702.00	28,999.11

CASHIERS FIRE

2024	177.95	24.22	-	-	202.17
2023	29.40	5.66	-	-	35.06

DILLSBORO

2024	455.84	46.72	-	-	502.56
2023	278.29	18.78	-	-	297.07

DILLSBORO FIRE

2024	79.28	8.13	-	-	87.41
2023	79.28	5.35	-	-	84.63

TOTAL	21,673.04	3,639.42	4,193.55	702.00	30,208.01
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**OVERPAYMENT REFUND REPORT
DECEMBER 2025**

NAME	BILL NUMBER	AMOUNT		
45373 ANNIS, JUDITH 767 CHESTNUT COVE RD SYLVA, NC 28779-7245	2025-2436	RP: 7517917745	10.00	C G01
REFUND RECIPIENT: JUDITH F ANNIS				
160653 AWD FAMILY LP LLLP 3473 SATELLITE BLVD STE 211 DULUTH, GA 30096-8691	2025-38228	RP: 7640861398	10,036.97	C G01
REFUND RECIPIENT: AWD FAMILY LP LLLP				
192523 BARKER, DENNIS 1873 WOODS MOUNTAIN TRL CULLOWHEE, NC 28723	2025-10480	RP: 7555710331	70.01	C G01
BARKER, DENNIS REFUND RECIPIENT: DENNIS BARKER				
172464 BELL, MARY S 2645 WOODS COVE RD SCOTTSBORO, AL 35768-7555	2025-2240	RP: 7489365944	18.00	C G01
REFUND RECIPIENT: SUSAN BELL				
85320 BLAESER, GAIL 3335 TOLUCA LAKE CT LAKELAND, FL 33811-2498	2025-28576	RP: 7602739831	77.08	C G01
REFUND RECIPIENT: GAIL BLAESER				
5385 BOWERS, ANGELA BETH 485 WEDGEWOOD CV SYLVA, NC 28779-7252	2025-35597	RP: 7631096542	31.14	C G01
REFUND RECIPIENT: ANGELA RIDLEY				

**OVERPAYMENT REFUND REPORT
DECEMBER 2025**

30132	2025-4165	RP: 7529834587	428.56	C	G01
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CABE, MARK RANDY
PO BOX 632
SYLVA, NC 28779-0632

REFUND RECIPIENT: MARK RANDY CABE

119445	2025-35053	RP: 7630074376	100.04	C	G01
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CAGLE, BRYAN JENNINGS
123 CLOUDY VALLEY DR
SYLVA, NC 28779-8479

REFUND RECIPIENT: BRYAN CAGLE

194533	2025-33143	RP: 7620869832	31.96	C	G01
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CAGLE, DAVID
343 ANGEL WATCH RDG
SYLVA, NC 28779-6862

REFUND RECIPIENT: DAVID CAGLE

190415	2025-20595	RP: 7574658032	53.29	C	G01
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CARLSON, TAWNYA
7704 N 127TH EAST AVE
OWASSO, OK 74055-7929

REFUND RECIPIENT: TAWNYA CARLSON
3012 SAN LEO DR
ORLANDO, FL 32820-1428

21224	2025-2286	RP: 7489477055	56.21	C	G01
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CONNER, BILLIE GENE
PO BOX 425
CASHIERS, NC 28717-0425

REFUND RECIPIENT: BILLIE CONNER

165504	2025-17694	RP: 7570276482	12,069.02	C	G01
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CORNUCOPIA OF CASHIERS LLC
PO BOX 64
CASHIERS, NC 28717

REFUND RECIPIENT: BRIEN PETERKIN

OVERPAYMENT REFUND REPORT
DECEMBER 2025

190311 HARRIS, CYNTHIA ETAL 8197 CANEY FORK RD CULLOWHEE, NC 28723	2025-28378	RP: 7599159685	52.05	C	G01
REFUND RECIPIENT: PAXTON HARRIS					
188235 HEREVIA, CHANDA D 18 HOLLY HILLS RD SYLVA, NC 28779-6955	2025-216435	RP: 7549798974	16.05	C	G01
REFUND RECIPIENT: CHANDA HEREVIA					
29221 HOOPER, DEBORAH ALENE PO BOX 284 TUCKASEGEE, NC 28783-0284	2025-9919	RP: 7554646239	30.69	C	G01
REFUND RECIPIENT: DEBORAH HOOPER					
76439 HOYLE, BARBARA L 10 DUSTY LN SYLVA, NC 28779-8987	2025-44418	RP: 7662430931	1.46	C	G01
HOYLE, BARBARA REFUND RECIPIENT: BARBARA HOYLE					
175172 LUKER, STONEY O 1019 LUKER BRANCH RD TUCKASEGEE, NC 28783	2025-49260	RP: 8516540024	591.18	C	G01
REFUND RECIPIENT: JACKSON SAVINGS BANK 741 W MAIN STREET SYLVA NC 28779					

**OVERPAYMENT REFUND REPORT
DECEMBER 2025**

172348	2025-16709	RP: 7566700129	222.69	C	G01
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SIMS, CHRISTY L
PO BOX 44
TUCKASEGEE, NC 28783-0044

REFUND RECIPIENT: CHRISTY SIMS

171879	2025-44178	RP: 7662088492	186.79	C	G01
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MCCLURE, KIMBERLY
16 CHARMAC DR
SYLVA, NC 28779-8030

REFUND RECIPIENT: KIMBERLY HOOPER

23891	2025-6801	RP: 7547903464	23.19	C	G01
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MCFALLS, JOE A
PO BOX 2226
CULLOWHEE, NC 28723-2226

REFUND RECIPIENT: JOE MCFALLS

10212	2025-16896	RP: 7568065394	6.05	C	G01
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NICHOLSON, DELORES
PO BOX 907
SYLVA, NC 28779

REFUND RECIPIENT: DELORES NICHOLSON

191663	2025-34556	RP: 7623177253	1,245.63	C	G01
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250 CAMP CREEK RD
WHITTIER, NC 28789

JACKSON SAVINGS BANK
REFUND RECIPIENT: JACKSON SAVINGS BANK
741 W MAIN STREET
SYLVA NC 28779

27032	2025-38124	RP: 7640749519	967.03	C	G01
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PAINTER, BRYAN DOUGLAS
1168 N COUNTRY CLUB DR
CULLOWHEE, NC 28723-7242

REFUND RECIPIENT: BRYAN PAINTER

**OVERPAYMENT REFUND REPORT
DECEMBER 2025**

183504	2025-35544	RP: 7631047806	36.84	C	G01
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PARKER, CHADWICK S
40 TUCK VIEW LN
SYLVA, NC 28779-9489

REFUND RECIPIENT: CHADWICK PARKER

194639	2025-21156	RP: 7576962328	1,546.75	C	G01
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POKORNY, JONATHAN
112 SUNRISE CIR
MOORESVILLE, NC 28117-6675

REFUND RECIPIENT: MR STORAGE LLC
195 DAVIDSON HIGHWAY
CONCORD NC 28027

179738	2025-43400	RP: 7654694639	8.00	C	G01
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PONCELET, JEFFREY L
117 PALISADES WAY
NEW BERN, NC 28560

REFUND RECIPIENT: JEFFREY L PONCELET
117 PALISADES WAY
NEW BERN, NC 28560

191581	2025-33431	RP: 7621573126	70.00	C	G01
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POWELL, MAX
134 ELM ST
SYLVA, NC 28779-6797

REFUND RECIPIENT: JACKSON SAVINGS BANK
741 W MAIN STREET
SYLVA NC 28779

146742	2025-202334	PERSONAL PROPERTY	40.00	C	G01
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QUARTAPELLA, ANDREW J
935 QUEENS RD
CHARLOTTE, NC 28207-1631

REFUND RECIPIENT: ANDREW QUARTAPELLA

**OVERPAYMENT REFUND REPORT
DECEMBER 2025**

177337	2025-47248	RP: 7683327541	22.26	C	G01
REEVES, BETH S PO BOX 262 BALSAM, NC 28707					

REFUND RECIPIENT: BETH REEVES

74571	2025-47190	RP: 7683250791	360.00	C	G01
SHEEHAN, BARBARA LYNN 105 OLD BALAM DEPOT RD SYLVA, NC 28779					

REFUND RECIPIENT: BARBARA SHEEHAN

182039	2025-244995	RP: 7580590903	3,676.20	C	G01
SILVER RUN RESERVE LLC 4 SHADOW LAWN ST HOUSTON, TX 77005-1834					

REFUND RECIPIENT: SILVER RUN RESERVE LLC

14303	2025-11468	RP: 7558694400	7.56	C	G01
WEBB, GLADYS 290 HAZE DR CULLOWHEE, NC 28723-5802					

REFUND RECIPIENT: GLADYS WEBB

186468	2025-25135	RP: 7586649398	486.56	C	G01
WURSTER, LORI 3517 SPARROWWOOD DR WAKE FOREST, NC 27587					

REFUND RECIPIENT: LORI WURSTER

TOTAL:	32,579.26	G01	C	\$32,579.26	
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RELEASE REPORT FOR DECEMBER 2025

Release Refund Detail

Name	Bill#	Reason	District	Amount
BERNHISEL, SAMUEL	2025-251103	PP INCORRECTLY LISTED	G01 ADVL TAX	170.66
BERNHISEL, SAMUEL	2025-251103	PP INCORRECTLY LISTED	G01 PEN FEE	17.07
GREEN, WILLIAM C	2025-246110	PP INCORRECTLY LISTED	G01 PEN FEE	8.26
GREEN, WILLIAM C	2025-246110	PP INCORRECTLY LISTED	G01 ADVL TAX	82.59
HOOPER, DEBORAH ALENE	2025-9919	LANDFILL RELEASED BY REVIEW BOARD	L1B FFEEFEE	30.69
MONTAGUE, BRODY	2025-205449	PERSONAL PROPERTY INCORRECTLY LISTED	L01 FFEEFEE	625.00
	2025 G01	278.58		
	2025 L01	655.69		

TOTAL RELEASES

\$ 934.27