

2024 Tax Rates and Fees

Taxes are collected on a fiscal year basis, which runs from July 1 of the current year through June 30 of the following year. However, most of the tax assessment activities are based on a calendar year schedule.

| Description | Rate per \$100 |
|-------------------------|-----------------------|
| Cashiers Fire Tax | .0294 |
| General County Tax | .38 |
| Highlands Fire Tax | .0272 |
| Town of Dillsboro | .23 |
| Town of Dillsboro Fire | .04 |
| Town of Highlands | .1022 |
| Town of Sylva | .45 |
| Town of Webster | .15 |
| Village of Forest Hills | .15 |

| Description | Amount |
|---|---------------|
| Advertising Cost | \$4.00 |
| L1B Solid Waste Fee – 1 Bedroom | \$80.00 |
| L3B Solid Waste Fee – 2/3 Bedroom | \$125.00 |
| L4B Solid Waste Fee – 4 Bedroom | \$140.00 |
| L5B Solid Waste Fee – 5 Bedroom | \$160.00 |
| LA1 Solid Waste Fee – Apartment (each) | \$125.00 |
| LC1 Solid Waste Fee – Campsite (each) | \$5.00 |
| LH1 Solid Waste Fee – Hotel/Motel Room (each) | \$5.00 |
| LNR Solid Waste Fee – Non-Residential | \$70.00 |
| LO1 Solid Waste Fee – Personal Property | \$125.00 |

Calculation example:

$$\text{Taxable Value} \times \text{Tax Rate} \div 100 + \text{Solid Waste Fee(s)} = \text{Amount Due}$$