

2025 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, January 1 – December 31.

Description	Rate per \$100
Cashiers Fire Tax	.0242*
General County Tax	.31*
Highlands Fire Tax	.015*
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	.13*

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

*Indicates change from prior tax year.

Calculation example:

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

How Your County Property Tax Dollar Is Spent - Fiscal Year 2025-2026

