



# JACKSON COUNTY

## Tax Administration

### **APPEAL PROCESS**

All property owners may appeal their property value each year during the specified appeal period. Business and individual personal property appeals should be submitted within thirty (30) days of the date of the value notice, typically mailed in May. Motor vehicle appeals should be submitted within thirty (30) days of the invitation to renew. The timeline for filing a real property appeal is within thirty (30) days of the date of the reappraisal notice.

Please consider the following when filing an appeal:

- Real property values are based on their market value as of January 1, 2025.
- The market value is determined by a thorough review of all real estate transactions that occurred in the years preceding January 1, 2025, with an emphasis on 2024 sales.

The following is the appeal process for real property appeals.

#### **Informal Appeal**

An informal appeal is an appeal filed prior to the convening of the Board of Equalization and Review. An informal appeal must be filed within thirty (30) days of the date of the reappraisal notice. The informal appeal process is as follows:

- Informal appeals must be submitted in writing by completing the informal review form, included with the reappraisal notice, or online.
- The appeal form must be completed and returned to the tax office within the stated time period. The appeal should include all information to support the owner's opinion of value and must be signed.
- Once the appeal is received, the tax office will review all submitted information, area property values and all information related to the property.
- The result of the informal review will be mailed to the property owner in a formal letter stating if there was an increase, decrease or no change to the property value.
- Once the appellant receives the results of the informal appeal, if the results of the informal appeal are acceptable to the property owner, no further action is required. The results of the informal appeal will establish the tax value for the current tax year.

- If the appellant does not agree with the results of the informal appeal, they have until the adjournment date of the Board of Equalization and Review to file a formal appeal.

## **Formal Appeal, Board of Equalization and Review**

The Board of Equalization and Review is a five (5) member citizen board appointed by the Board of County Commissioners.

Once the informal appeal timeline has ended, all appeals from that time forward are considered to be formal appeals. Anyone filing a formal appeal, prior to the adjournment of the Board of Equalization and Review, will have their appeal reviewed by the tax office. The formal appeal process is as follows:

- Formal appeals must be submitted in writing. To get a formal appeal form you may contact our office at 828-586-7549 or get a form on our website at: <https://www.jacksonnc.org/real-property> . Formal appeal forms will not be available until the informal appeal process has ended and decision notices have been mailed.
- The appeal form must be completed and returned to the tax office prior to the adjournment of the Board of Equalization and Review. The appeal should include all information to support the owner's opinion of value and must be signed.
- Once the appeal is received, the tax office will review all submitted information and may set up a time to visit the property to verify the elements.
- All formal appeals will be scheduled and presented to the Board of Equalization and Review. The appellant will be informed of the date, time, and location of the hearing. The hearings will take place in the Jackson County Justice Center and will occur Monday - Friday from 8 am - 5 pm.
- At the hearing, the property owner will present the facts of their case to the Board of Equalization and Review. If the property owner is unable to attend the hearing, all information substantiating their opinion of value should be submitted prior to the hearing date. This information will be reviewed by the Board during the scheduled hearing. The Board of Equalization and Review does not allow conference calls.
- The Board of Equalization and Review will review all information that was submitted and render a decision. A notice of decision will be mailed to the property owner within thirty (30) days of the date of the hearing. In accordance with North Carolina General Statute, no appeal for the current year can be filed after the adjournment date of the Board of Equalization and Review.
- If the appellant does not agree with the results of the formal appeal, they have thirty (30) days from the notice of decision to appeal to the North Carolina

Property Tax Commission. An appeal cannot be submitted to the Property Tax Commission without a decision from the Board of Equalization and Review.

## **Property Tax Commission**

Following a decision from the Board of Equalization and Review, the property owner may file an appeal with the North Carolina Property Tax Commission. Once the appellant has received the notice of decision, the appellant has thirty (30) days after the date on the notice to file an appeal with the Property Tax Commission. Detailed information will be provided on the notice of decision from the Board of Equalization and Review. The majority of these appeals will be heard in Raleigh, North Carolina. You must file a formal appeal with the Board of Equalization and Review and receive a ruling from them before you can appeal to the Property Tax Commission.

Additional appeal information may be found in the North Carolina Department of Revenue's appeals manual <https://www.ncdor.gov/documents/appeals-manual>.

For additional assistance please contact the Tax Administration Department at:

401 Grindstaff Cove Rd., Ste. 132 Sylva, NC 28779

Phone: 828-586-7549 ° Fax: 828-586-7515

Email: [reappraisal@jacksonnc.org](mailto:reappraisal@jacksonnc.org)