



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. An informal appeal of real property must be submitted no later than the last business day in February.

Please consider the following when filing an appeal:

- Real property values are based on their market value as of January 1, 2025. Market value is what the property would sell for if listed for sale on the open market.
- 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 submitted no later than the last business day in February.

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. The adjournment date will be published in the local newspapers and on the real property webpage.

Once the appeal is received, the tax office will review all submitted information and may visit the property to verify the elements. All formal appeals will be scheduled and presented to the Board of Equalization and Review. The amount of hearing dates is based on the number of appeals.

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. During non-reappraisal years the board may not sit later than July 1, § 105-322(e).

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.