

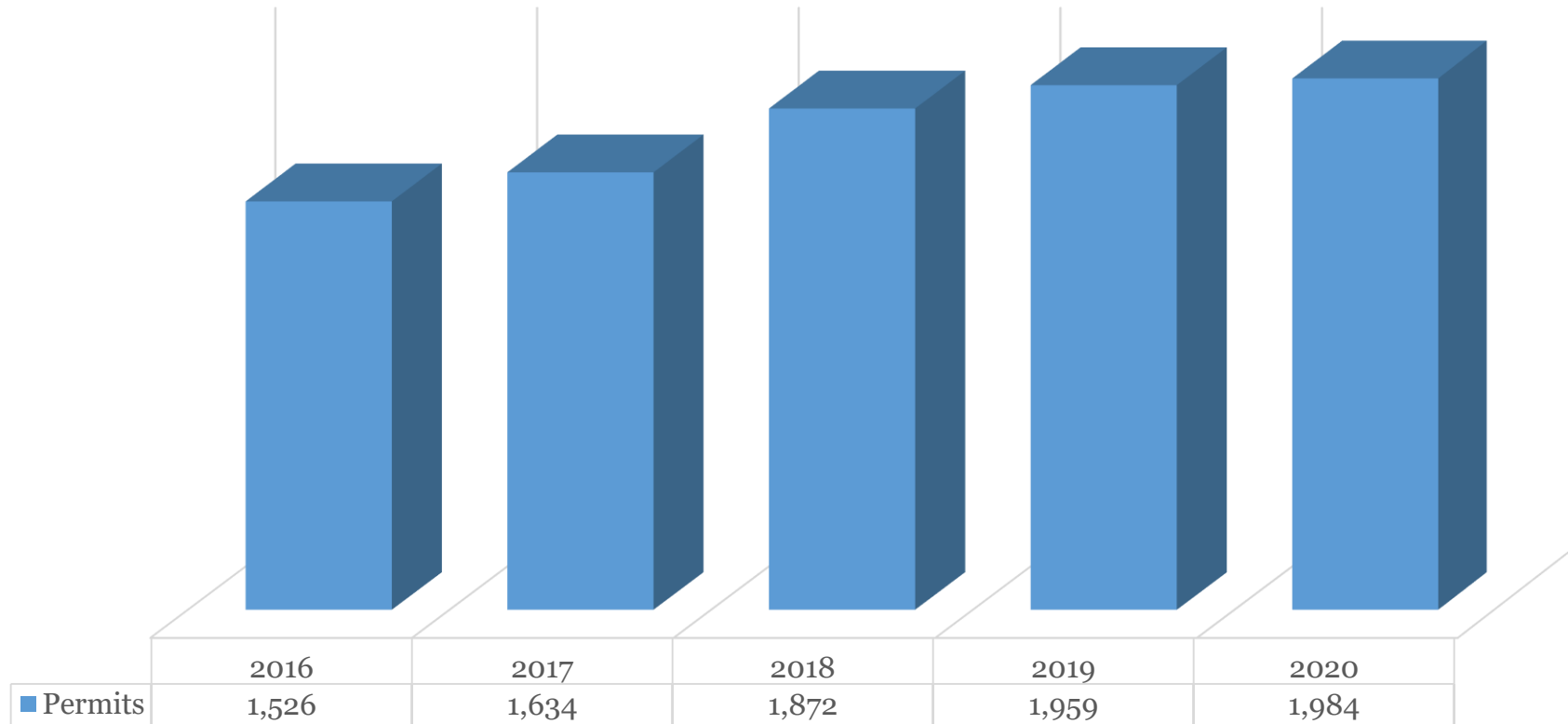


# 2021 Reappraisal Update



# Building Permits

PERMITS BY YEAR



# Residential

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Number of Permits: 604

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Cost Range: \$1,000 - \$3,980,000

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**2020**

Square Footage Range: 22 – 10,622

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Cost Over \$1,000,000 – 52

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**2016**

Number of Permits – 444

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# Commercial

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Number of Permits: 76

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**2020**

Cost Range: \$1,500 - \$8,000,000

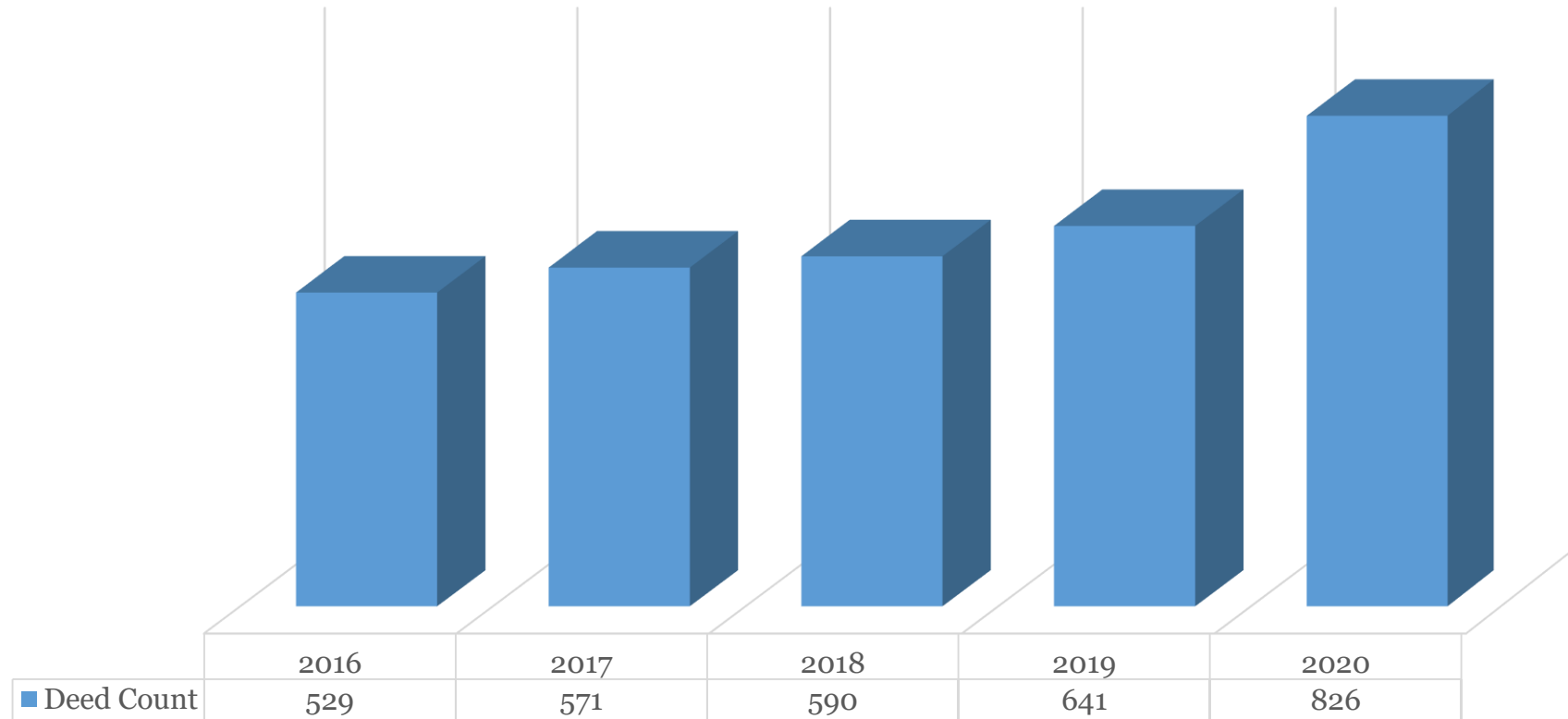
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Square Footage Range: 56 – 39,272

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# Plats Recorded

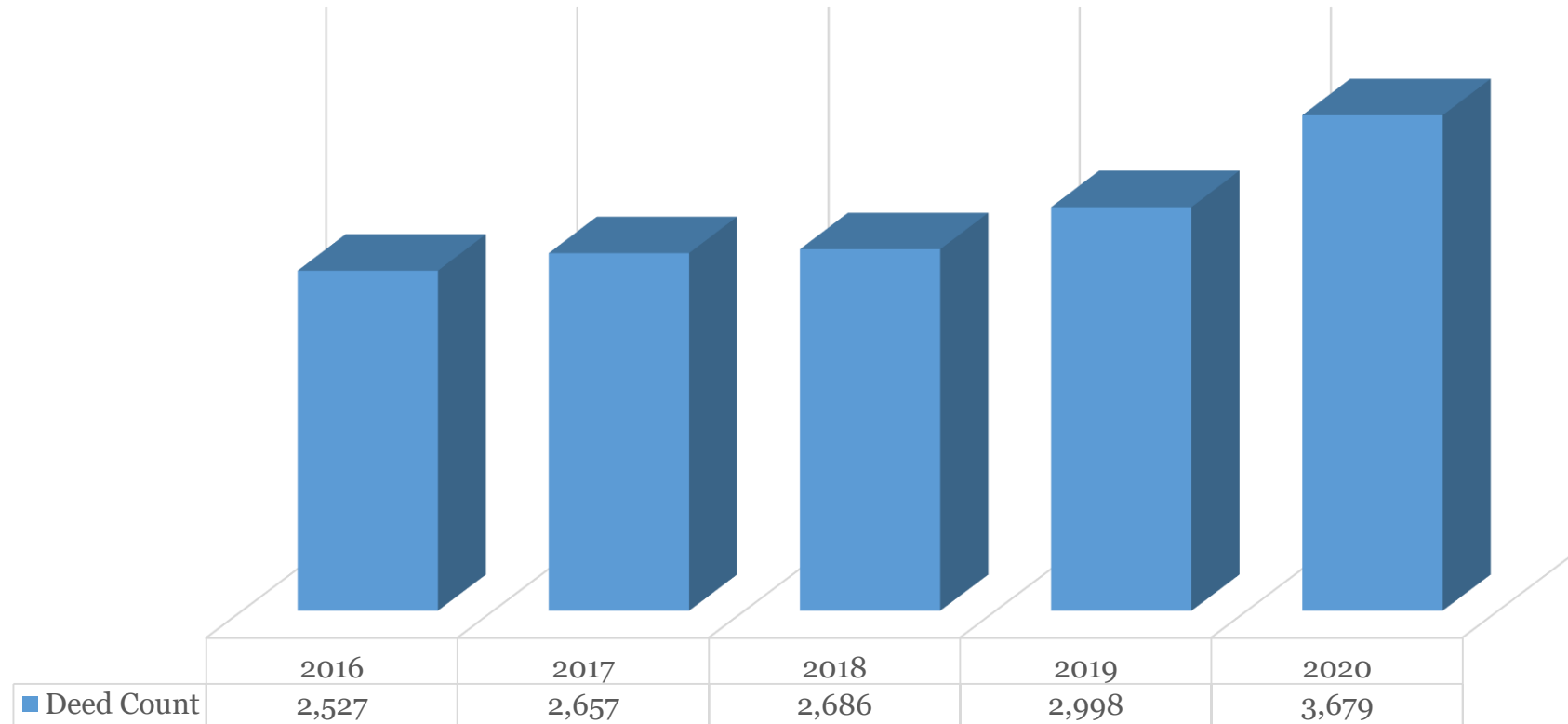
## PLAT COUNT BY YEAR



\*28.86% increase

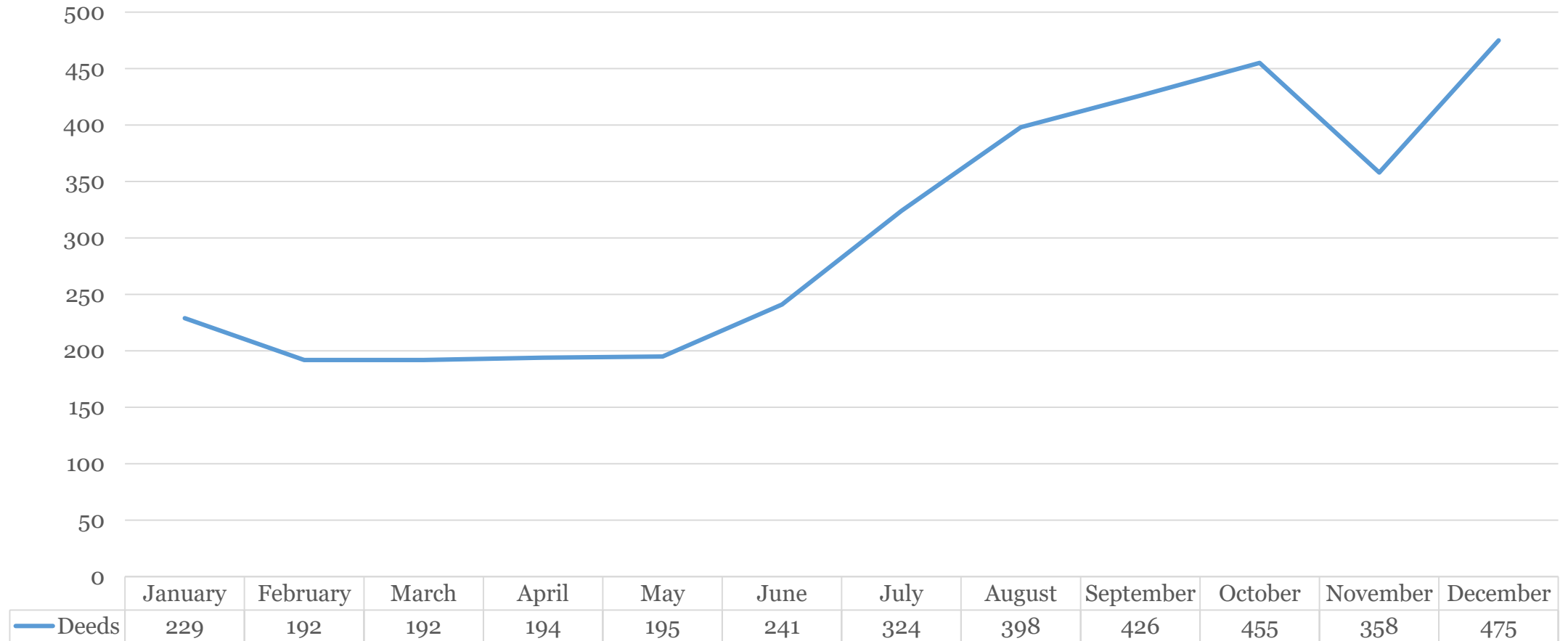
# Deeds Recorded

## DEED COUNT BY YEAR

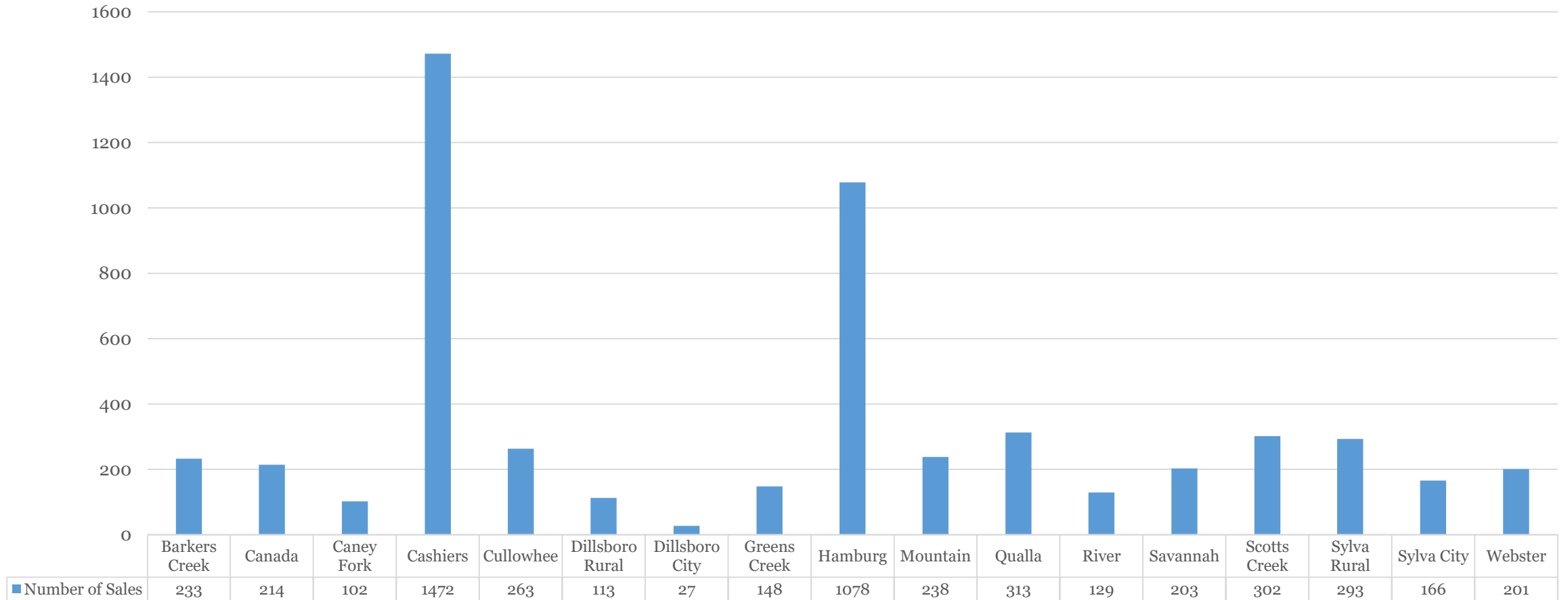


\*22.72% increase

# 2020 Deed Count By Month



# 2019 and 2020 Deeds By Township





# Deed Comparison – Cashiers

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**2019**      579 – Deeds  
\$492,116 – Average Sales Price

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**2020**      912 – Deeds  
\$618,824 – Average Sales Price

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**Increase**      57% – Deeds  
25% – Average Sales Price

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# Deed Comparison – Hamburg

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**2019**      445 – Deeds  
\$429,560 – Average Sales Price

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**2020**      672 – Deeds  
\$538,584 – Average Sales Price

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**Increase**      51% – Deeds  
25% – Average Sales Price

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# Qualla Property Sale

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5/16/16      Sales Price - \$229,000

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9/17/18      Sales Price - \$259,000

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10/27/20     Sales Price - \$295,000

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Increase     28.82% from 2016 sale,  
13.90% from 2018 sale

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# Cashiers Vacant Land Sale

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11/12/19      Sales Price - \$375,000

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10/30/20      Sales Price - \$499,000

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Increase      33.07%

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# Cashiers Property Sale

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10/17/18      Sales Price - \$1,835,000

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12/30/20      Sales Price - \$2,400,000

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Increase      30.79%

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# Real Property Taxable Value Comparison

<b>Township</b>	<b>2016</b>	<b>2020</b>	<b>2021</b>	<b>\$ Difference</b>	<b>% Difference</b>
Barkers Creek	\$231,387,842	\$237,596,285	\$272,134,810	\$34,538,525	14.54%
Canada	\$263,628,277	\$289,891,127	\$319,132,770	\$29,241,643	10.09%
Caney Fork	\$98,150,073	\$102,963,133	\$126,194,000	\$23,230,867	22.56%
Cashiers	\$2,835,646,596	\$3,049,378,918	\$3,552,582,960	\$503,204,042	16.50%
Cullowhee	\$413,535,025	\$453,160,300	\$590,605,310	\$137,445,010	30.33%
Dillsboro Rural	\$128,440,631	\$130,916,325	\$157,851,190	\$26,934,865	20.57%
Dillsboro City	\$41,813,495	\$42,269,980	\$47,061,950	\$4,791,970	11.34%
Greens Creek	\$137,807,601	\$139,723,496	\$162,611,900	\$22,888,404	16.38%
Hamburg	\$2,025,584,600	\$2,158,096,356	\$2,604,514,020	\$446,417,664	20.69%
Mountain	\$184,637,775	\$187,518,649	\$227,504,160	\$39,985,511	21.32%
Qualla	\$345,103,979	\$352,530,998	\$431,973,930	\$79,442,932	22.54%
River	\$187,510,653	\$190,427,757	\$219,572,180	\$29,144,423	15.30%
Savannah	\$170,027,655	\$172,981,144	\$195,580,100	\$22,598,956	13.06%
Scotts Creek	\$465,424,542	\$477,945,264	\$565,279,530	\$87,334,266	18.27%
Sylva Rural	\$389,690,746	\$396,279,833	\$476,945,840	\$80,666,007	20.36%
Sylva City	\$354,068,829	\$369,859,883	\$435,738,910	\$65,879,027	17.81%
Webster	\$261,939,742	\$275,336,092	\$272,500,210	-\$2,835,882	-1.03%
<b>Countywide</b>	<b>\$8,534,398,061</b>	<b>\$9,026,875,540</b>	<b>\$10,657,783,770</b>	<b>\$1,630,908,230</b>	<b>18.07%</b>

**\*Prior to appeal process, subject to change.**

# 2021 Real Property Market Value

<b>Township</b>	<b>Market Value</b>	<b>Exemption Amount</b>	<b>Deferred Amount</b>	<b>Taxable Value</b>
Barkers Creek	\$315,160,640	\$30,062,680	\$12,963,150	\$272,134,810
Canada	\$498,168,190	\$152,270,280	\$26,765,140	\$319,132,770
Caney Fork	\$222,093,870	\$79,549,100	\$16,350,770	\$126,194,000
Cashiers	\$3,820,419,350	\$249,805,430	\$18,030,960	\$3,552,582,960
Cullowhee	\$1,135,714,920	\$515,090,950	\$30,018,660	\$590,605,310
Dillsboro Rural	\$170,552,580	\$9,810,690	\$2,890,700	\$157,851,190
Dillsboro City	\$53,242,160	\$6,180,210	\$0	\$47,061,950
Greens Creek	\$178,765,490	\$12,592,650	\$3,560,940	\$162,611,900
Hamburg	\$2,745,194,930	\$60,645,250	\$80,035,660	\$2,604,514,020
Mountain	\$256,717,760	\$10,635,130	\$18,578,470	\$227,504,160
Qualla	\$480,369,910	\$32,534,850	\$15,861,130	\$431,973,930
River	\$261,268,500	\$10,508,990	\$31,187,330	\$219,572,180
Savannah	\$219,365,820	\$16,164,230	\$7,621,490	\$195,580,100
Scotts Creek	\$674,638,470	\$37,157,630	\$72,201,310	\$565,279,530
Sylva Rural	\$573,024,890	\$80,987,000	\$15,092,050	\$476,945,840
Sylva City	\$510,695,340	\$73,740,470	\$1,215,960	\$435,738,910
Webster	\$354,983,160	\$74,318,170	\$8,164,780	\$272,500,210
<b>Countywide</b>	<b>\$12,470,375,980</b>	<b>\$1,452,053,710</b>	<b>\$360,538,500</b>	<b>\$10,657,783,770</b>

# Sample Reappraisal Notice

JACKSON COUNTY, NORTH CAROLINA  
REAL PROPERTY REAPPRAISAL NOTICE  
**THIS IS NOT A BILL**

Jackson County Tax Administration  
401 Grindstaff Cove Road, Suite 132  
Sylva, NC 28779

PIN #:	Acreage/Prop. Desc.:		Date of Notice: 02/01/2021	
Land Value:	Building Value:	Market Value:	Deferred Amount:	Assessed Value:

\*Deferred amount is for properties in the Present Use Value program.

Jackson County has reappraised all real property as required by North Carolina General Statute (NCGS) 105-286. Pursuant to Chapter 105, Subchapter II of the NCGS, the assessed value above is the market value of the property as of January 1, 2021. The last countywide reappraisal was as of January 1, 2016.

DETACH ONLY IF YOU WISH TO APPEAL THE VALUE OF THIS NOTICE. PLEASE RETAIN TOP OF FORM FOR YOUR RECORDS.

## JACKSON COUNTY INFORMAL REVIEW FORM

If you wish to appeal the value of this notice, you must complete this form and return it by **March 2, 2021**. Jackson County reappraisal personnel will review your assessed value based on the information provided on this form. A change in value will be considered if the owner can demonstrate that the assessed value is more/less than the market value as of 01/01/2021, or is inconsistent with the value of similar properties. Please see the back of this notice for additional information.

### APPEALS WILL NOT BE TAKEN BY TELEPHONE

PIN #:	Acreage/Prop. Desc.:		Date of Notice: 02/01/2021	
Land Value:	Building Value:	Market Value:	Deferred Amount:	Assessed Value:

The informal review may result in the value being: unchanged, reduced, or increased

Owners opinion of the market value as of 01/01/2021 \$ \_\_\_\_\_

Upon what do you base your opinion? (check as appropriate)

- Recent appraisal (attach complete copy)
  Recent purchase \_\_\_\_\_ (date)
  Recent construction cost (attach cost information)
  Recent asking price (attach copy of listing agreement)
  Recent comparable sales (attach information or use table on the reverse of this form)

\* Recent is considered between 01/01/2019 and 12/31/2020.

Comments:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### Income Information: (Commercial and Rental Property Only)

\* Please attach copies of information supporting your opinion of value.

Gross rent amount \$ \_\_\_\_\_ per year, expenses \$ \_\_\_\_\_ per year, term of lease: \_\_\_\_\_

Utilities included: \_\_\_\_\_ \* Attach income and expense statements for previous 3 years

\_\_\_\_\_  
Owner's Signature                      Date                      Phone Number                      Email

(If agent or representative of owner, please attach Power of Attorney Form)  
Return this form only if you wish to have your assessed value reviewed.

**Standards for Appraisal and Assessment:** North Carolina General Statute 105-283, Uniform Appraisal Standards. "All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used."

**Informal Review Process:** If you wish to appeal the value of this notice, you must complete, in its entirety; the Informal Review Form and return it to the Jackson County Tax Administration Office by mail or drop off no later than March 2, 2021. A change in value will be considered if the owner can demonstrate that the assessed value is more/less than market value as of 01/01/2021, or is inconsistent with the value of similar properties.

**Grounds for Review or Appeal Cannot Include the Following:**

- The percentage of increase over the previous reappraisal.
- The percentage of increase as compared to the average countywide increase or decrease.
- Your financial ability to pay the anticipated tax.

**Market Value is Not:**

- Actual or Historic Cost
- Aesthetic Value
- Bank Sale
- Condemnation Value
- Construction Cost
- Depreciated Asset or Book Value
- Forced Sale/Foreclosure
- Inheritance Value
- Insured Value
- Liquidation Value or Salvage Value
- Present-Use Value
- Short Sale

Properties are appraised at 100% of market value based on the most recent qualified sales that occurred leading up to the reappraisal date. Not all properties will sell, rent, or be built in the same time frame, but those properties that do can be used to establish typical market rates for those activities. Jackson County consists of over 40,000 parcels of real property. In order to reappraise all parcels a process referred to as mass appraisal is employed. Mass appraisal is the process of grouping uniform or similar properties together to ensure fair and equitable property values. Various characteristics of the property are considered during the appraisal process such as location, type of construction, age, replacement cost, various forms of depreciation, zoning, etc.

**Comparable Properties:**

COMP #1	COMP #2	COMP #3
Owner Name	Owner Name	Owner Name
Physical Address	Physical Address	Physical Address
Sale Date	Sale Date	Sale Date
Sale Price	Sale Price	Sale Price
Sq. Ft.	Sq. Ft.	Sq. Ft.
Acreage	Acreage	Acreage
Remarks:	Remarks:	Remarks:

**Board of Equalization and Review:** If you disagree with the results of your Informal Review, you have a right to file a formal appeal to the Board of Equalization and Review. You may request an appeal any time prior to the adjournment of the Board of Equalization and Review or within 30 days of your last Notice of Assessed Value. All requests for appeal must be made in writing and on the proper form. Appeal forms are available at the Jackson County Tax Assessor's Office or online at <https://www.jacksonnc.org/tax-administration/home>. Additional information regarding Board of Equalization and Review appeals will be included in your Informal Review Decision Notification. The first meeting of the Board of Equalization and Review must be held no earlier than the first Monday in April and no later than the first Monday in May. Dates and times will be advertised in the local newspaper.

**Appeal results will be mailed within 6 – 8 weeks of appeal deadline.**

Jackson County Tax Administration  
<https://www.jacksonnc.org/tax-administration/home>  
(828) 586-7549  
[reappraisal@jacksonnc.org](mailto:reappraisal@jacksonnc.org)

\* Due to an influx of phone calls, return calls may take up to 72 business hours. Additionally, due to COVID restrictions, expect longer wait times for in person visits.



# Additional Information

- Available at: <https://www.jacksonnc.org/real-property>
- Email: [reappraisal@jacksonnc.org](mailto:reappraisal@jacksonnc.org)
- Phone: 828.586.7549
- Office: Jackson County Justice and Administration Building,  
Suite 132