



Jackson/Macon Boundary Line

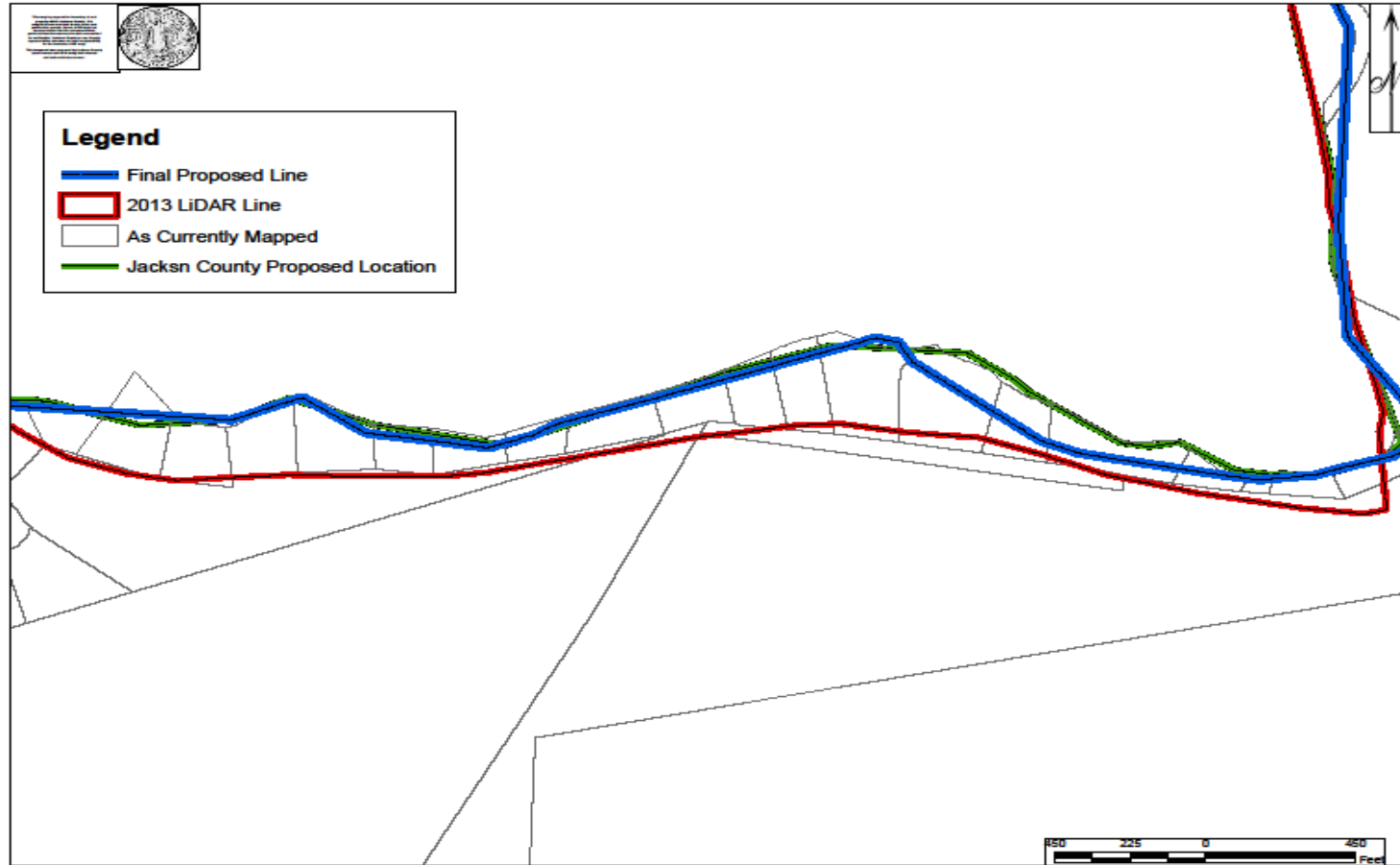
History

- The Jackson/Macon boundary line is not well defined. The property descriptions run with the top of the ridge.
- Traditionally have used evidence from recorded surveys and United States Forest Service quadrangle (quad) maps to assist in locating the line for taxation purposes.

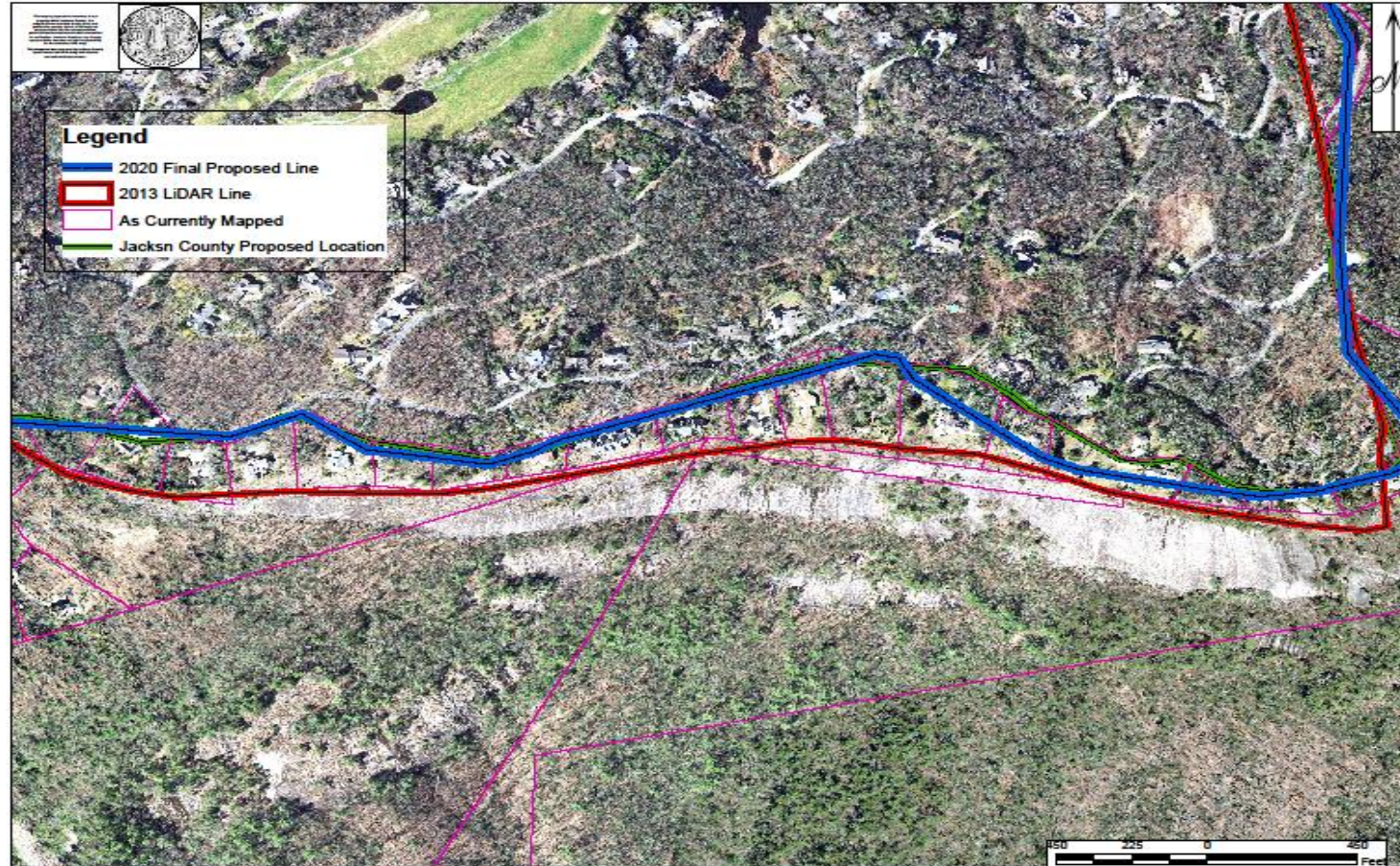
History

- 2013
 - New LiDAR elevation data is released by the North Carolina Department of Transportation (NCDOT).
 - The new data redefined the top of the ridge and a significant number of homes and parcels appeared to be being taxed in the wrong county.
 - LiDAR is a remote sensing method that uses laser to measure elevations. It is very accurate in determining the current location of the top of the ridge, however, in more developed areas the top of the ridge may have been moved.
 - In surveying, when natural boundaries have been moved by man-made activities, an effort must be made to recreate the historical location of the natural feature.

History



History



History

- **August 5, 2013 Commissioners Meeting**
 - Macon County Commissioner James Tate & Former County Manager Jack Horton requested a meeting with Jackson County Commissioner Mark Jones and Former County Manager Chuck Wooten to discuss Jackson/Macon line in the Highlands area.
 - An agreement was made for tax and mapping personnel to review current tax maps and identify potential problem areas.
 - Jackson County Land Records Supervisor Leanne Pate identified some parcels that needed further discussion and attempted to set up a meeting with Macon County.
 - In the meantime, Macon County invited representative from the North Carolina Geodetic Survey (NCGS).

History

- **August 5, 2013 Commissioners Meeting Continued**
 - NCGS is a state department that conducts surveys of county lines.
 - Macon County adopted and submitted a resolution asking for a survey of the Jackson/Macon county line and submitted a resolution to Jackson County for similar action.
 - The project was expected to take at least 12 months.
 - The final outcome was non-binding unless both counties jointly agreed to the line.

History

- **August 19, 2013 Commissioners Meeting**
 - Representatives Dennis Lee and Gary Thompson from the NCGS presented information to the commissioners.
 - Gary Thompson stated that the NCGS would develop a scope of work for the field surveys, attend county meetings when requested, and manage the work performed by a contracted professional land surveyor.
 - The estimated timeline for the project was 12-18 months.
 - Consensus – proceed with a formal request.

History

- **October 20, 2014 Commissioners Meeting**
 - The county was approached by the Town of Highlands regarding fire protection issues as it relates to the county line.
 - Former Tax Administrator Bobby McMahan stated that staffing turnover at the state and at Macon County had delayed the boundary line project.
 - *The state surveyor retired in August 2014, a new surveyor was not hired until 2016.
 - An office review by Leanne Pate did not show any large discrepancies with the county line.
 - Mr. Wooten and Todd Dillard, Emergency Management Director, provided information about properties off Bowery Road (located in Jackson County but receiving fire protection from the Town of Highlands).

History

- **October 20, 2014 Commissioners Meeting Continued**
 - Additionally, the county had been asked about properties in several communities in the Highlands area of Jackson County considered unprotected.
 - A substation was constructed to cover the properties in the communities.
 - It was requested that the county provide additional funding to the Town of Highlands to offset some of the costs for fire protection.

History

- **2015-2016 Budget**
 - The Cashiers-Glenville and Highlands Fire & Rescue districts are added to the budget.
- **March 3, 2017**
 - Preliminary information provided by Ronald Harding, State Surveyor.
 - Leanne Pate expressed concern regarding the location of the ridge in developed areas.
 - Fieldwork was to be completed by the NCGS.

History

- **July 21, 2017**
 - North Carolina General Statute 153A-18 was rewritten.
 - The current statute makes the results of the state conclusive. Disagreements require court action.
- **October 10, 2017 Commissioners Meeting**
 - Bobby McMahan presented a timeline of events. Discussion based on a newspaper article from September 27, 2017.



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State to redraw boundary line of Jackson-Macon

BY RYAN HANCHETT
WNC News Share

Property disputes have been pitting neighbor against neighbor for as long as property lines have been in existence.

An ongoing property line disagreement between southern Jackson and Macon counties has drawn the attention of state officials who are now working to develop a definitive line for where one county ends and another begins on the Cashiers-Highlands plateau.

Wes Hall with Macon County's GIS Mapping Department presented the board of commissioners with a set of maps during the board's September meeting to show the progress that the state has made in determining a true county line.

"When I first became a commissioner I had a property owner in Highlands come to me and tell me that he had 10 acres of land, but because his property was split between Macon County and Jackson County he was actually being billed for 11 acres on his taxes," board chairman Jim Tate said. "The problem was that the Macon and Jackson county lines were overlapping and both were claiming property that he owned. When we started to look into it, there were several properties in the same predicament."

Tate added that the 332 properties affected, which account for nearly \$600 million in total property value, sit on a plateau ridgeline and are some of the most valuable properties in either county. Jackson County collects an estimated \$1.2 million in tax revenue from the properties, which are located in primarily affluent neighborhoods such as Wildcat Cliffs, Highlands Falls Country Club and the Cullasaja Club.

On one side, the properties are bordered by U.S. Forest Service land and on the other side is the Town of Highlands. Because the parcels in question have no access other than through Macon County, it's Macon that provides essential services such as law enforcement, EMS, fire and solid waste disposal.

In January 2015, Tate and Macon County Manager Derek Roland submitted a request to Jackson County to

BOUNDARY

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remit \$159,811 to cover the cost of services that Macon County provides to the landlocked properties located in part or in whole in Jackson County.

In March 2015, the Jackson County Board of Commissioners approved an independent fire district for the homes in question so that the \$31,817 collected in fire tax from those property owners would go to Highlands Fire Department, rather than Cashiers-Glenville Volunteer Fire Department.

Since that time, work has been under way to determine the true county line and determine what compensation would be proper between counties. It wasn't until earlier this year that the state decided to step in and help develop the county boundary.

"The N.C. Geodetic Survey office has taken the 2005 LiDAR mapping data, NCDOT data and county records to try to come up with a single final line," Hall

said. "We are still calculating the numbers as far as the acreage in question and the potential revenue changes, so we don't have exact figures yet, but we don't anticipate a great change in the total county acreage."

Hall added that the state has developed a map with three potential county lines – one based on field data (actual locust posts found on the properties), one based on N.C. Department of Transportation survey data and one based on the 2005 LiDAR mapping effort.

"The state is in the process of developing one line that is a mixture of these three lines combined," Hall said. "It's still in the preliminary process, but talking with Ron Harding from the state I think that the two counties are going to have to negotiate and come to an agreement. That's why it's important to have an unbiased third party developing the one final line."

Macon Commissioner Ronnie Beale asked if placing property stakes based on a newly developed county line would change individual property boundaries for the

owners of those properties.

"The short answer is yes, new monuments would change some of the property lines," Hall said. "Many of the property monuments from the early 1900s have been found, but in certain cases there are places where the monuments have been removed or rotted away." Tate added that once the final line is developed the counties would have to agree to it so that the state can finalize the boundary.

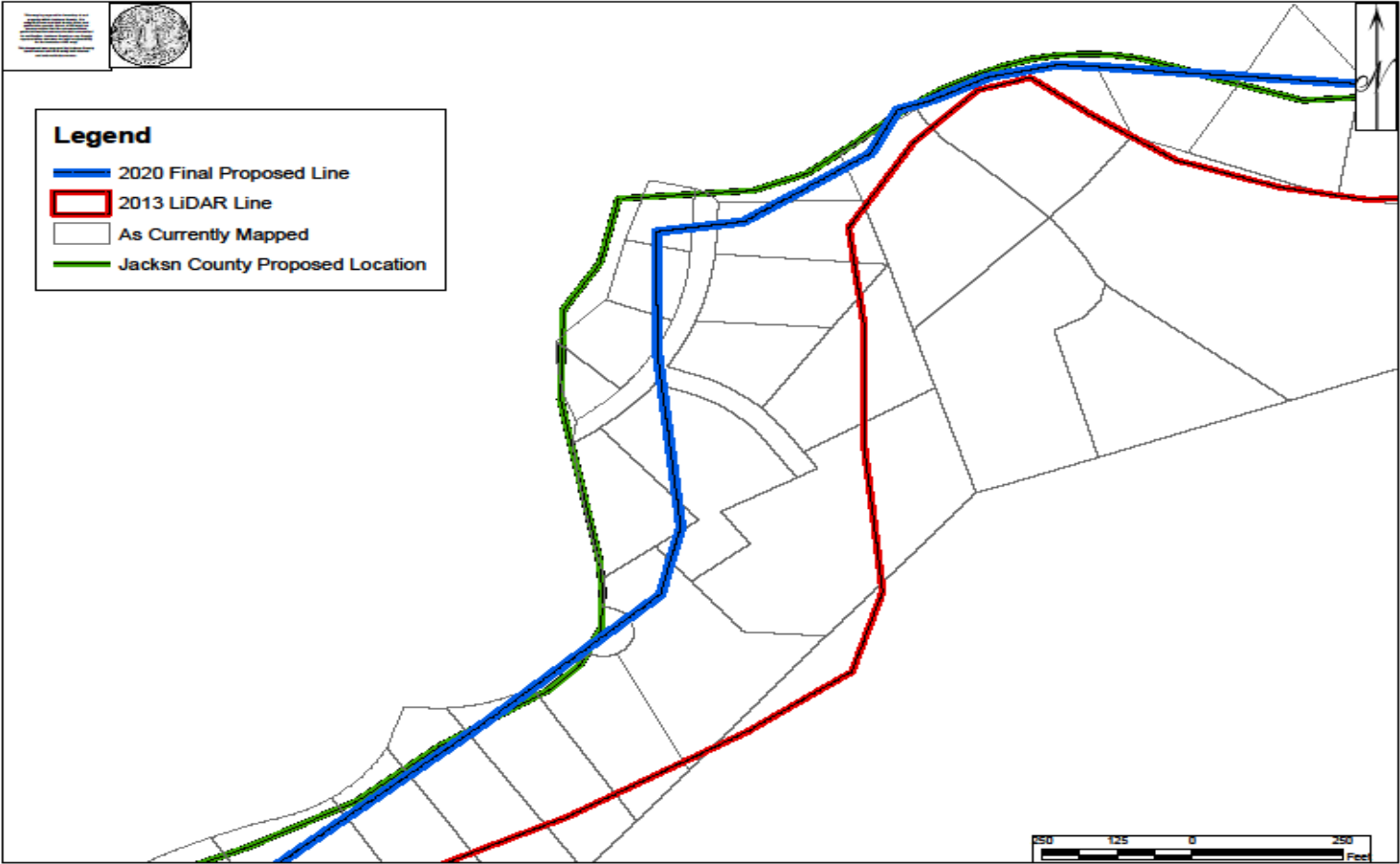
"The reason that this effort is so important is take Highlands Falls Country Club, for example, that is a gated community with one road in via Macon County," Tate said. "Guess who provides the trash service to the half of those homes in Jackson County? We do. Guess who comes when they dial 911? We do, and the list goes on and on."

Tate noted that once a final line is drawn, Macon County will have a better idea of how much money the county is spending in services for Jackson County properties, on which Jackson County collects the tax revenue.

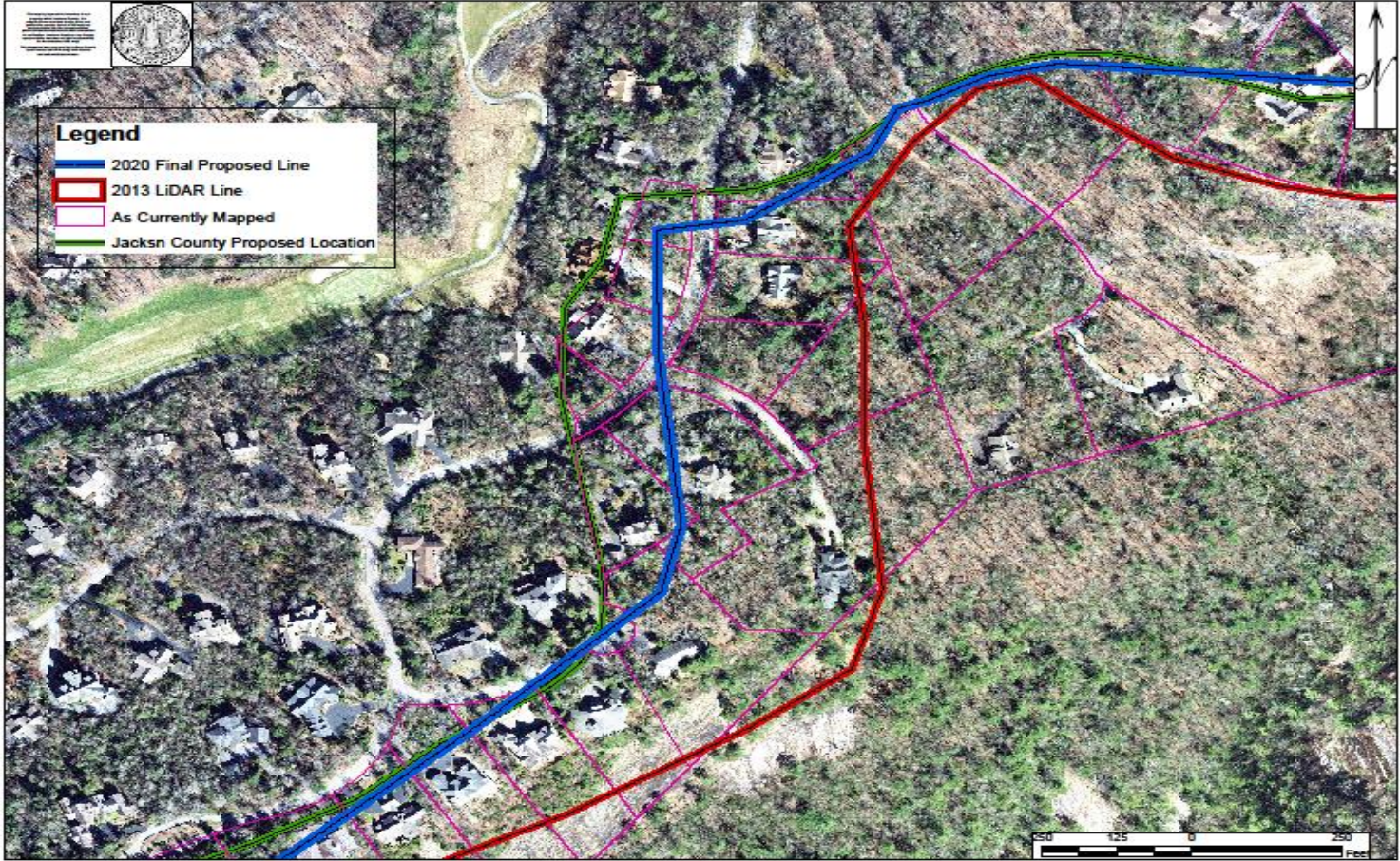
History

- **July 2020**
 - Final proposed line information provided.
- **August 2020**
 - County expressed concerns over nine areas.
- **April 2021 – current**
 - Working with NCGS to research areas of concern.
 - Stated they would review top four areas of concern.
 - Areas reviewed by three surveyors and one attorney, all agree county concerns are valid.

Area of Concern Example – Garnet Rock



Area of Concern Example – Garnet Rock



Parcels Affected

- The following parcels lie on the county line:
 - 223 taxable parcels
 - 1 Western Carolina University tract
 - 16 United States Forest Service tracts

Parcels Affected

- 45 acres, 21 of those from one parcel
 - 34 parcels lose taxable acreage
 - 7 parcels gain taxable acreage
 - 18 new parcels created
 - .04 to 1.33 acres
- Since 2013, the acreages have been equalized between counties.
- Example: 5 acre lot, .10 acres in Jackson, remaining portion in Macon. Lot value \$500,000. Jackson County assessment \$10,000, Macon County assessment \$490,000.

Parcels Affected

- 14 homes
 - 5 homes to Macon County
 - 4 in requested review areas
 - 1 home to Jackson County
 - 8 homes split on the line
 - 2 currently taxed in Jackson
 - 6 currently taxed in Macon
 - *None of the homeowners have a local mailing address.

Estimated Value Changes

- Based on current proposal:
 - Land value loss - \$5,300,000
 - Building value loss - \$6,100,000
 - *Based on leaving split homes as currently taxed.
 - Total value loss - \$11,400,000

 - Land value added - \$1,100,000
 - Building value added - \$340,000
 - Total value added - \$1,440,000

Estimated Value Changes

- Net Value Change - \$9,960,000
- Tax Dollars - \$35,856
 - Based on proposed tax rate of \$.36 per \$100

Future Actions

- Once recorded in the Register of Deeds, the NCGS will notify each affected party in writing.
- The Land Records Office will begin processing the work.
- The property values will be determined in a joint effort with the Macon County Tax Administrator and Reappraisal Coordinator.
- Estimated completion of changes – January 1, 2023.