



**RESOLUTION  
TO ADVANCE JACKSON COUNTY'S REAPPRAISAL SCHEDULE  
FROM JANUARY 1, 2024, TO JANUARY 1, 2021**

**WHEREAS**, Section 105-286(a) of the North Carolina General Statutes requires that all counties in North Carolina conduct a reappraisal of real property at least once every eight years; and

**WHEREAS**, Section 105-286(a)(3) allows a county that desires to advance its reappraisal schedule to do so upon adoption of a resolution so providing; and

**WHEREAS**, the Jackson County Board of Commissioners adopted a resolution in 2012 providing for a reappraisal in 2016 and every eight years thereafter; and

**WHEREAS**, the most recent appraisal became effective on January 1, 2016; and

**WHEREAS**, the next scheduled reappraisal under the cycle previously adopted would become effective on January 1, 2024; and

**WHEREAS**, in order to continue to try and keep up with changing market conditions and so that values more closely reflect the current market, it would be in the best interests of the citizens of Jackson County to conduct the next reappraisal in five years on January 1, 2021 and every five years thereafter; and

**NOW THEREFORE, THE JACKSON COUNTY BOARD OF COMMISSIONERS RESOLVE:**

1. That pursuant to Section 105-286(a)(3) of the North Carolina General Statutes, the Board hereby advances the next scheduled reappraisal to be effective on January 1, 2021.
2. That the effective date of future reappraisals after January 1, 2021, shall be every five years thereafter.
3. That the Board states that adequate funds are available to begin and will be made available to complete the next reappraisal on January 1, 2021.
4. That the County Manager and Tax Administrator are hereby directed to submit this resolution to the North Carolina Department of Revenue for its approval.

Adopted April 21, 2016.

JACKSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
BRIAN THOMAS MCMAHAN, Chairman

Attest:

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ANGELA M. WINCHERSTER, Clerk to the Board