

Posted: September 11, 2003
Time Posted: _____
Posted By: Evelyn Baker
Witnessed By: _____

**MINUTES OF A WORK SESSION
OF THE JACKSON COUNTY
BOARD OF COMMISSIONERS
HELD ON
September 9, 2003**

The Jackson County Board of Commissioners held a Work Session on Tuesday, September 9, 2003, at 5:00 p.m. in Room 203, Justice & Administration Building, 401 Grindstaff Cove Road, Sylva, North Carolina.

Present: Stacy Buchanan, Chairman
Roberta Crawford, Vice Chairman
Joe Cowan, Commissioner
Brian McMahan, Commissioner
Eddie Madden, Commissioner
Kenneth L. Westmoreland, County Manager
W. Paul Holt, Jr., County Attorney
Evelyn B. Baker, Clerk to the Board

Chairman Buchanan called the work session to order and stated the purpose was to discuss the proposed Schedule of Values for 2004.

Bobby McMahan, acting county assessor, introduced Mr. Stan Duncan, former WNC Representative with the NC Department of Revenue. Mr. Duncan was requested to review Jackson County's proposed Schedule of Values for 2004.

Mr. Duncan reviewed the proposed Schedules of Values, Standards and Rules for the 2004 General Reappraisal of Real Property in the County. The focus of his review was for structure and relevance.

"North Carolina General Statutes require the assessor to see that the schedules be prepared and 'sufficiently detailed' to enable those conducting the appraisals to adhere to them in the appraisal of real property. (N.C.G.S. 105-317(b) and (b)(1) and 105-287(c).

North Carolina law requires one document to be able to appraise every parcel of real property in Jackson County, regardless of its use, size, and location, regardless of the age, type, and use of any improvement located thereon, and regardless of any factor that may affect the value of any individually listed property, unless otherwise prohibited by specific statutory direction. (N.C.G.S. 105-317(a)(1) and (2)."

The most accepted statistical method is known as an Assessment/Sales Ratio Study where verified sales prices of individual parcels of real property are compared to the assessed value as determined by the proposed schedules for those same parcels. The market value is supposed to be the same, that is, the tax value and selling value should be the same. North Carolina law requires one document to appraise every parcel of real property, regardless of its use, size and location and any improvements located thereon. The "neighborhood approach" is used because each area has its own market forces.

The Schedule of Values cannot be amended once it is adopted and will stay in effect for eight years. The Board of Commissioners must make sure that the tax base is fair and equitable to all citizens in the county. If adopted, values will change January 1, 2004. All tax valuation questions should be directed to the Tax Assessor's Office. Taxpayers have opportunities to appeal valuations: (1) Talk with appraisers; (2) Appeal to the Board of Equalization & Review; (3) Appeal to the N.C. Property Tax Commission, and then to the judicial system.

Mr. Duncan submitted written suggestions for changes to the proposed Schedules of Values.

This issue will be placed on the September 16, 2003 Agenda for adoption.

There being no further comments, Commissioner Crawford moved that the work session be adjourned. Commissioner McMahan seconded the Motion. Motion carried by unanimous vote and public hearing adjourned at 5:30 p.m.

Attested By:

Approved:

Evelyn B. Baker, Clerk

Stacy Buchanan, Chairman