

Frequently Asked Questions

Q: What if a property owner obtains a certified appraisal for his/her property after the January 1, 2016 implementation date? Can this be used to adjust the current assessed value placed on the property by the County Assessor?

A: Only if the comparable sales used in the appraisal are prior to January 1, 2016.

Q: My lot was assessed for \$300,000 on January 1, 2016 based on my 2013 purchase price. Since 2016 my developer went belly-up, and the amenities I was promised were not provided. Now lots around mine are selling for as little as \$5,000. Can I get my assessment reduced?

A: No. The changes occurred after the revaluation was implemented. The County must place property at 100% of its market value as of each revaluation date.

Q: A property owner pays \$179,900 for a house and lot on February 1, 2016. The current assessed value placed on the property by the County Assessor using the 2016 Schedule of Values is \$212,000. Can the new property owner appeal to the County Assessor to lower the value based on their 2016 purchase price?

A: No. The current purchase price does not fall

Frequently Asked Questions Continued

Q: A property owner pays \$313,000 for a house and lot on April 22, 2016. The current assessed value placed on the property by the County Assessor using the 2016 Schedule of Values is \$249,000. Can the County Assessor raise my value based on the 2016 purchase price?

A: No. The current purchase price does not fall within the date range of January 1, 2009 to December 31, 2015, for which the sales data for the 2016 Schedule of Values was collected.

All Required Forms Can Be Obtained via the Following Methods:

- * Downloading from the Jackson County website
- * Physical pick up at the Tax Administration Department
- * Request by US Postal Service

Appeal Forms and Appeal Information Will Be Accepted By:

- * Physical/In person delivery
- * US Postal Service
- * Courier Service i.e., FEDEX, UPS, etc.

**NO APPEAL FORMS OR
INFORMATION WILL BE
ACCEPTED VIA THE EMAIL**

Appealing Your Real Property Assessment



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

Real Property Appeal Process

HOW AND WHERE DO I APPEAL MY REAL PROPERTY ASSESSMENT?

The real property appeal process begins with an **Informal Appeal** filed with the staff of the Tax Administration Department. This appeal must be filed using the proper **Informal Appeal Form** and submitted on or before January 31, 2019. After the review process is completed, a notice will be mailed to the taxpayer indicating change in assessment, if any.

Should the taxpayer be dissatisfied with the results of the **Informal Appeal**, they can file a **Formal Appeal** with the **Jackson County Board of Equalization and Review**. This appeal must be filed on the proper form and during the designated time frame indicated on the Informal Appeal results notice.

The Board of Equalization and Review is a five person board made up of citizens from across the County and appointed by the Jackson County Board of Commissioners. All Board of Equalization and Review appeal hearings are by assigned appointment times during specific days on which the Board is in session. A taxpayer does not have to be present at the Board hearing for their evidence to be submitted and their appeal reviewed. Result notices for each individual appeal will be mailed to the taxpayer shortly after the Board of Equalization and Review session

In such a case where the taxpayer is discontent with the results of their Board of Equalization and Review hearing results, they may choose to appeal to the North Carolina Property Tax Commission. The **North Carolina Property Tax Commission (PTC)** hearings are all held in Raleigh, N.C. Appeals going before the PTC, must have been previously heard by the local county Board of Equalization and Review. All parties appearing before the PTC must be represented by legal counsel.

REPRESENTATION:

A taxpayer cannot be represented at any tax appeal hearing by another party without a prior Jackson County Tax Administration **Power of Attorney Form** being submitted to the Tax Administration Department. The only exception to this requirement is direct relatives. Acceptable direct relative relationships are father, mother, son, daughter, brother, sister. All others must have the **Power of Attorney Form**.

SUPPORTING INFORMATION:

The purpose of any appeal is to provide evidence and information which clearly shows the original assessment of the subject property is in excess of market value or is inequitably valued compared to very similar properties. Property evidence and supporting information or documentation includes but is not limited to the following:

- Independent fee appraisal of the subject property, dated as of the effective date of the County's last general reappraisal, January 1, 2016, which indicates a substantial difference in assessment;
- Verified, arms-length sales of comparable property, from 2009—2015;
- Jackson County Health Department notice stating the failure of the property to pass a required percolation test;
- Jackson County Planning and Code Enforcement Office Slope Analysis;
- Written verification of any zoning changes as of January 1;
- Photographs depicting a physical condition not considered in the County's assessment;

Any other factual-based documentation which clearly identifies a reason or basis for an