

Tax Administration FAQs

Real Property

Q: How did the tax office arrive at my assessment?

A: Jackson County Real Property Values are derived by applying an adopted “Schedule of Values” to information accumulated from field-data based upon onsite visits and/or data acquired from recorded information such as deeds, wills, plats and associated documents.

Q: How can I appeal the assessment of my property?

A: Additional information about the appeal of your tax assessment can be found by reviewing the brochure on the Jackson County Tax Administration website.

Q: What is the Board of Equalization and Review?

A: The Board of Equalization and Review is a five member board appointed by the Board of County Commissioners to review appeals. The Board meets annually, usually during late April or during the month of May.

Q: When do you send tax bills? When are the tax bills due?

A: Tax bills are generally sent in early August of each year and can be paid up until January 5, of the next year, without penalty or interest.

Q: I sold my property this year, why did I receive a bill?

A: North Carolina General Statutes requires all tax bills be issued in the name of the person(s) who owned the property as of January 1st of each year. If you sell property after January 1st, you will receive the tax bill for the entire year. Generally, when a property sells an agreement is made between the buyer and seller during closing regarding the amount of taxes they are responsible for. Check your closing statement or contact your attorney to ensure that the taxes have been taken care of.

Q: My mortgage company pays my tax bill, why did I receive the bill?

A: As required by the N.C. General Statutes the tax bills are sent to the owner of record as of January 1 and it is the owner’s responsibility to ensure that the mortgage holder is paying the taxes.

Q: I own property with others, why can't we all get a copy of the tax bill?

A: Only one tax bill is generated for each property in the county. However, duplicate copies of the tax bill can be retrieved by visiting the Jackson County Tax Collector's website.

Q: My new house wasn't completed as of January 1st. Why did I get a tax bill for it?

A: Per North Carolina General Statute, you are assessed on the percentage of the house that was complete as of January 1st. The full value of the house will be reflected on your tax bill once the house is completed.

Q: My house and/or outbuilding was damaged or removed after January 1st of this year. Will I still owe property taxes on these structures?

A: Yes. Per North Carolina General Statute the value of a parcel is based on the status of the property as of January 1st of the current year. We strive to have current data for your property so please take time to contact our office at (828) 586-7542 to let us know of any changes or situations concerning your property that might impact value.

Q: Is there any tax relief programs for property owners?

A: Yes. The application period opens up on January 1st of each year and closes June 1st. No relief, exemption or exclusion can be granted without proper and complete application information.

The elderly exemption is for individuals 65 years or older, full-time residents of North Carolina, and meet the income requirement set by the state, for 2018 the household income requirement is \$29,600. This exemption can only be applied to the person's permanent full-time residence.

The disability exemption is for individuals who are totally or permanently disabled and who meet the above income requirement.

Additional information about the age and disability exemptions can be found by reviewing the information on the Jackson County Tax Administration website.

The disabled veteran exemption is for honorably/under honorable condition veterans with a permanent total disability that is service-connected or receives benefits for specially adapted housing under 38 U.S.C. 2101. The exemption can also be received by the unmarried surviving spouse of the veteran meeting the above criteria.

Additional information about the disabled veteran's exemption can be found by reviewing the information on the Jackson County Tax Administration website.

The Circuit Breaker is a tax deferral program of property taxes available to individuals who meet the qualifications of the Homestead Exclusion and have lived in and owned their current residence for at least five years.

Additional information about the circuit breaker tax deferral program can be found by reviewing the information on the Jackson County Tax Administration website.

Q: What is the Present-Use Value program?

A: Owners of parcels used for agriculture, horticulture and forestland may qualify for special present-use value assessments. To obtain present-use value assessments, owners of eligible property must submit a completed application during the month of January. Additional information can be found on the Jackson County Tax Administration website or picked-up in the Jackson County Tax Administration Office.

Q: Who can be exempt from real property taxes?

A: The North Carolina General Statutes is clear about who or what can and cannot be exempted from taxes in the State. Government owned property, cemeteries, churches, schools, certain charitable properties, types of elderly care facilities, property used for pollution abatement/recycling, veterans' organizations, lodges, goodwill industries, solar energy electric system, along with some other types of property may be eligible for exemption.

Please call (828) 586-7544 for additional inquires. The application can be found on the Jackson County Tax Administration website - Application for Property Tax Exemption or Exclusion.

– **Note: A 501-c(3) organization does not automatically qualify for exemption.**