



**RESOLUTION
REQUESTING THE NORTH CAROLINA GENERAL ASSEMBLY
TO CREATE A HOMESTEAD EXEMPTION FOR CITIZENS THAT
HAVE DECLARED JACKSON COUNTY
THEIR PERMANENT, YEAR-ROUND RESIDENCE**

WHEREAS, North Carolina General Statute Chapter 105 authorizes Counties to levy and collect ad-valorem property taxes; and

WHEREAS, North Carolina General Statute 105 –277.1 “Elderly or disabled property tax homestead exclusion” establishes a mechanism to give relief to citizens that meet a certain criterion; and

WHEREAS, the ownership of lands in Jackson County by permanent year-round residents is approximately 40% of the total land base; and

WHEREAS, the seasonal/non-permanent owners of Jackson County property have increased the values of land in the community; and

WHEREAS, Jackson County has a 19% poverty rate and has increased numbers of people on public assistance; and

WHEREAS, the citizens that choose to live in Jackson County had seen increases in property value due to the world-wide pandemic, high number of rental homes and seasonal properties increasing values in the area; and

WHEREAS, local permanent residents are having hardships in paying the property tax due to the high value of their property.

NOW THEREFORE, BE IT RESOLVED, that the Jackson County Board of Commissioners request the General Assembly to approve a “Homestead Exemption” for the full-time permanent property owners in Jackson County. The exemption should include a mechanism to reduce the valuation of full-time permanent tax payer’s property by the amount of \$50,000 or 50%, whichever is greater, of the value of the property, for tax purposes only. This amount can be deducted only on one qualifying parcel each tax year.

ADOPTED by the Jackson County Board of Commissioners on the _____ day of _____, 2025.

Attest:

Approved:

Angela M. Winchester, Clerk to Board

Mark A. Letson, Chairman

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