



# JACKSON COUNTY

## Tax Administration

### **APPEAL PROCESS**

All property owners may appeal their property value each year during the specified appeal period. Business and individual personal property appeals should be submitted within 30 days of the date of the property tax notice. Motor vehicle appeals should be submitted within 30 days of the invitation to renew. The timeline for filing a real property appeal is between January 1 and the adjournment date of the Board of Equalization and Review. Any appeal filed after the adjournment of the Board of Equalization and Review will be beyond the statutory timeline and will not be processed.

Please consider the following statutory limitations when filing an appeal during a non-reappraisal year (years in which the county does not conduct a real property reappraisal):

- All real property is to be appraised at 100% of its fair market value as of each general reappraisal. The last reappraisal of real property was January 1, 2021.
- All real property must be valued in accordance with the 2021 Schedule of Values. Property changes (new structures, renovations, additions, land splits and combinations, etc.) must be valued in accordance with the 2021 Schedule of Values. This ensures fair and equitable property values.
- North Carolina General Statute 105-287 limits property value adjustments during non-reappraisal years.
- A property sale that occurs after January 1, 2021, cannot be used solely to adjust the property value until the next reappraisal in 2025. However, a property sale may generate a value adjustment if it is discovered that modifications were made to the property.
- North Carolina General Statute 105-317(a)(3) requires partially completed buildings to be appraised in accordance with their degree of completion on January 1 of each year.
- Any value adjustment received during the appeal process is not retroactive.

The following is the appeal process for real property appeals.

#### **Informal Appeal**

An informal appeal is any appeal filed prior to the convening of the Board of Equalization and Review. An informal appeal must be filed between January 1 and the last business day of February. The informal appeal process is as follows:

- Informal appeals must be submitted in writing. To get an informal appeal form you may contact our office at 828-586-7549 or get a form on our website at: <https://www.jacksonnc.org/real-property> .
- The appeal form must be completed and returned to the tax office within the stated time period. The appeal should include all information to support the owner's opinion of value and must be signed.
- Once the appeal is received, the tax office will review all submitted information, area property values, and all information related to the property.
- The result of the informal review will be mailed to the property owner in a formal letter stating if there was an increase, decrease, or no change to the property value.
- If the results of the informal appeal are acceptable to the property owner, then no further action is required. The results of the informal appeal will establish the tax value for the current tax year and will be reflected on the tax bill received in August.
- If the appellant does not agree with the results of the informal appeal, they have until the adjournment date of the Board of Equalization and Review to file a formal appeal.

### **Formal Appeal, Board of Equalization and Review**

Once the informal appeal timeline has ended, all appeals from that time forward are considered to be formal appeals. Anyone filing a formal appeal, prior to the adjournment of the Board of Equalization and Review, will have their appeal reviewed by the tax office.

The Board of Equalization and Review is a five member citizen board made up of individuals throughout the county. The board must hold its first meeting no earlier than the first Monday in April and not later than the first Monday in May. The deadline for filing an appeal with the board is typically prior to their convening date to ensure the board can complete their duties in accordance with statutory deadlines. In years in which a county does not conduct a real property reappraisal, the board shall complete its duties on or before the third Monday following its first meeting, if possible, and may not sit later than July 1.

The formal appeal process is as follows:

- Formal appeals must be submitted in writing. To get a formal appeal form you may contact our office at 828-586-7549 or get a form on our website at: <https://www.jacksonnc.org/real-property> . Formal appeal forms will not be available until the informal appeal process has ended. You may submit a formal appeal without going through the informal appeal process.

- The appeal form must be completed and returned to the tax office prior to the adjournment date for accepting appeals. The appeal should include all information to support the owner's opinion of value and must be signed.
- Once the appeal is received, the tax office will review all submitted information and may set up a time to visit the property to verify the elements.
- All formal appeals will be scheduled and presented to the Board of Equalization and Review. The appellant will be informed of the date, time, and location of the hearing. The hearings will take place in the Jackson County Justice Center and will occur Monday - Friday from 8 am - 5 pm. During non-reappraisal years the Board of Equalization and Review may only need to hold one day of hearings.
- At the hearing, the property owner will present the facts of their case to the Board of Equalization and Review. If the property owner is unable to attend the hearing all information substantiating their opinion of value should be submitted prior to the hearing date. This information will be reviewed by the board during your scheduled hearing. The Board of Equalization and Review does not allow conference calls or virtual meetings.
- The Board of Equalization and Review will review all information that was submitted and render a decision. A notice of decision will be mailed to the property owner within thirty (30) days of the date of the board's adjournment. In accordance with North Carolina General Statute, no appeal for the current year can be filed after the adjournment date of the Board of Equalization and Review.
- If the appellant does not agree with the results of the formal appeal, they have 30 days from the notice of decision to appeal to the North Carolina Property Tax Commission. An appeal cannot be submitted to the Property Tax Commission without a decision from the Board of Equalization and Review.

## **Property Tax Commission**

Following a decision from the Board of Equalization and Review, the property owner may file an appeal with the North Carolina Property Tax Commission. Once the appellant has received the notice of decision, the appellant has thirty (30) days after the date on the notice to file an appeal with the Property Tax Commission. Detailed information will be provided on the notice of decision from the Board of Equalization and Review. The majority of these appeals will be heard in Raleigh, North Carolina. You must file a formal appeal with the Board of Equalization and Review and receive a ruling from them before you can appeal to the Property Tax Commission.

For additional assistance please contact the Tax Administration Department at:

Phone: 828-586-7549 ° Email: [taxadministration@jacksonnc.org](mailto:taxadministration@jacksonnc.org)