



2025 Reappraisal



How to Appeal

Detach and complete this section of the form and hand deliver or mail to the address provided below.

Detach here **ONLY** if appealing and return to Jackson County Tax Administration, 401 Grindstaff Cove Rd., Ste. 132, Sylva, NC 28779.

Parcel Number	Acres	Property Description	
Land Value	Building Value	Outbuilding Value	Total Market Value
Deferred Amount	Exempt Value	Net Taxable Value	

Complete this section to have the appraisal staff review your assessment.

What is your opinion of market value as of January 1, 2025? \$ _____

Upon what do you base your opinion? (check all that apply)

- Recent fee appraisal (attach complete copy)
- Recent asking price (attach listing agreement)
- Recent comparable sales (attach information)
- Recent purchase (attach closing statement)
- Recent construction cost (attach cost information)
- Other (please explain in comments or attach)

*Recent is preferably the last 6 months of 2024. Any information prior to that must be adjusted to reflect the real estate market as of January 1, 2025.

List any changes made to the property since January 1, 2021 (permitted or not):

Income information (only for commercial and residential rental properties): *Attach 3 years of income and expense statements

Gross rent amount \$ _____ per year, expenses \$ _____ per year, term of lease _____, utilities included ____ (Y/N)

Comments: _____

Name: _____ Signature: _____ Date: _____

Daytime Phone Number: _____ Email: _____

Return this form only if you wish to have your assessed value reviewed.

Appeal online using the following steps:

- Visit the following link:
- <https://www.bttaxpayerportal.com/taxpayerportalja>
- Select Online Appeals

Jackson County Test Online Listing

Welcome to the Jackson County Test Taxpayer Portal. Please choose an option to continue:

Using The Online Listing System you may submit a Property Listing Form online instead of mailing one into the county tax office.

Online Listing

The Online Appeals Process provides an online method of appealing your Assessed Value.

Online Appeals

The Address Change Request page allows you to request a change of address.

Address Change Request

All information on this site is prepared for the inventory of real property found within Jackson County. All data is compiled from recorded deeds, plats, and other public records and data. Users of this data are hereby notified that the aforementioned public information sources should be consulted for verification of the information. All information contained herein was created for the Jackson County's internal use. Jackson County, its employees and agents make no warranty as to the correctness or accuracy of the information set forth on this site whether express or implied, in fact or in law, including without limitation the implied warranties of merchantability and fitness for a particular use. If you have any questions about the data displayed on this website please contact Jackson County Tax Office at (828) 586-7539.

Version: 1.0.1.696

Once you have read through the introduction page, click the I Agree button at the bottom of the page.

Online Appeal System

Welcome to the electronic appeals process for Jackson County

Jackson County is on a four-year reappraisal cycle. The Notice of Assessed Value provides the current assessed value of the property for tax purposes. By law, each reappraisal cycle, all real property must be appraised at its market value (North Carolina General Statute 105-283), what the property would sell for on the open market. This is determined by reviewing all sales, income, and cost information from the preceding years and applying market adjustments to determine the value as of January 1, 2025. North Carolina law requires market value and there is no option for fractional assessment or percentage increase limitations.

You may view the cadastral map on our property map viewer: <https://gis.jacksonnc.org/rpv/>, which contains loads of information. In addition to parcel information, you can view and/or print a parcel report and a property record card, get deed information, property specs, query parcel and sales comparable information, view current and historic aerial photography, measure areas, and more.

Frequently asked questions, property record card definitions, and additional information is available on our website: <https://www.jacksonnc.org/real-property>.

If you wish to appeal the new assessed value you may do so by completing the following no later than March 5, 2025. If you wish for an appraisal staff member to contact you or for an on-site review, please state that in the comments section and provide your contact information. If it has been sometime since our last field inspection, appraisal staff may physically inspect the property. If you need assistance with submitting an appeal, please call (828) 586-7549 (due to an increase in phone calls, return calls may take up to 72 business hours) or visit our office. Any appeal may result in the value being increased, decreased, or left unchanged. Please include any documentation you feel is relevant for the appeal.

A change in value will be considered if the appellant can demonstrate that the assessed value is more/less than the market value as of January 1, 2025, or is inconsistent with the value of similar properties. Please refrain from using statements such as "too high", without providing additional information to explain why you feel that way. The Tax Administration Department's goal is to ensure that all property owners are paying their fair share, nothing more/less. To do that we need to be provided with sufficient documentation or statements that allow us to understand your value assertions.

If providing supporting documentation (appraisals, sales information, construction costs, etc.) information closest to January 1, 2025, will provide the most accurate representation of the current market value. Any information prior to that must be adjusted to reflect the real estate market as of January 1, 2025.

Appeals will not be reviewed until after the March 5, 2025 deadline. This will allow staff to make sure all appeals are treated fairly and that there is not taxing neighborhoods or property types that need additional review. Informal Review Decision Notices will be mailed 30-45 days after the appeal deadline. Please refrain from contacting the office during the review period for status updates, this will only delay the process.

No appeal is necessary if the property owner agrees with the assessed value provided on the notice.

If you disagree with the results of the informal review or miss the deadline, you have a right to file a formal appeal to the Board of Equalization and Review. You may request an appeal any time prior to the adjournment of the Board of Equalization and Review. Appeal forms will be available online at <https://www.jacksonnc.org/real-property> in April 2025. Additional information regarding Board of Equalization and Review appeals will be included in the Informal Review Decision Notice.

INSTRUCTIONS

Required fields are indicated by the presence of a red asterisk (*). The parcel number can be found on the Notice of Assessed Value or by visiting the property viewer at <https://gis.jacksonnc.org/rpv/>.

The electronic appeal form will allow you to submit up to 5 separate files as part of your appeal. To do this, press "Choose File", "Browse", and select the individual file from your operating system. You cannot select multiple files as a single attachment. Approved file extensions and size limitations are provided.

If you have any questions about the data displayed on this website please contact Jackson County Tax Administration at (828) 586-7549.

I have read and understand the instructions as posted.

I Agree

All information on this site is prepared for the inventory of real property found within Jackson County. All data is compiled from recorded deeds, plats, and other public records and data. Users of this data are hereby notified that the aforementioned public information sources should be consulted for verification of the information. All information contained herein was created for the Jackson County's internal use. Jackson County, its employees and agents make no warranty as to the correctness or accuracy of the information set forth on this site whether express or implied, in fact or in law, including without limitation the implied warranties of merchantability and fitness for a particular use. If you have any questions about the data displayed on this website please contact Jackson County Tax Office at (828) 586-7539.

Enter the parcel number of the property you would like to appeal. The parcel information will display.

Online Appeal System

Electronic Appeals Entry

Please complete the form below and upload the supporting files. Once the information is complete, click the "Submit Appeal" button at the bottom of the page.

* Indicates a required field.

Property Information

Parcel Number as Shown on Notice of Assessed Value *

7527206106

I am the property owner

Confirm Parcel Info

Anyone other than the property owner or immediate relative of the property owner must complete and attach a Power of Attorney Form found at <https://www.ncdor.gov/documents/files/power-attorney-form/open>.

Acres: 1.000 AC

Property Description: OFF SASSAFRAS RD

Land Value: \$11,480

Building Value: \$0

Outbuilding Value: \$0

Total Market Value: \$11,480

Deferred Amount: \$0

Exempt Value: \$11,480

Net Taxable Value: \$0

The parcel number is found on the notice, as shown below:

Detach here **ONLY** if appealing and return to Jackson County Tax Administration, 401 Grindstaff Cove Rd., Ste. 132, Sylva, NC 28779.

Parcel Number	Acres	Property Description	
Land Value	Building Value	Outbuilding Value	Total Market Value
Deferred Amount	Exempt Value	Net Taxable Value	

Complete this section to have the appraisal staff review your assessment.

What is your opinion of market value as of January 1, 2025? \$ _____

Upon what do you base your opinion? (check all that apply)

- Recent fee appraisal (attach complete copy)
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List any changes made to the property since January 1, 2021 (permitted or not):

Income information (only for commercial and residential rental properties): *Attach 3 years of income and expense statements

Gross rent amount \$ _____ per year, expenses \$ _____ per year, term of lease _____, utilities included ____ (Y/N)

Comments: _____

Name: _____ Signature: _____ Date: _____

Daytime Phone Number: _____ Email: _____

Return this form only if you wish to have your assessed value reviewed.

If you are the property owner, check the box marked below. If not, visit the link and attach a power of attorney form.

Online Appeal System

Electronic Appeals Entry

Please complete the form below and upload the supporting files. Once the information is complete, click the "Submit Appeal" button at the bottom of the page.

* Indicates a required field.

Property Information

Parcel Number as Shown on Notice of Assessed Value *

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Land Value: \$11,480

Building Value: \$0

Outbuilding Value: \$0

Total Market Value: \$11,480



Deferred Amount: \$0

Exempt Value: \$11,480

Net Taxable Value: \$0

If the property owner box is checked, the name and mailing address fields will populate. Input your phone number and email.

Appellent Information

Name * COUNTY OF JACKSON		Daytime Phone # *
Address * 401 GRINDSTAFF COVE RD STE 207		Email Address *
City * SYLVA		
State * NC		
Zip Code * 28779-3244		

If the property owner box is not checked, complete all the required fields.

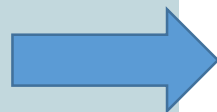
Appellent Information

Name *	Daytime Phone # *
<input type="text"/>	<input type="text"/>
Address *	Email Address *
<input type="text"/>	<input type="text"/>
City *	
<input type="text"/>	
State *	
<input type="text"/>	
Zip Code *	
<input type="text"/>	

If your mailing address is incorrect check the box and provide the new address in the box that appears below.

Appellent Information

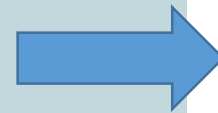
Name *	<input type="text" value="COUNTY OF JACKSON"/>	Daytime Phone # *	<input type="text"/>
Address *	<input type="text" value="401 GRINDSTAFF COVE RD STE 207"/>	Email Address *	<input type="text"/>
City *	<input type="text" value="SYLVA"/>		
State *	<input type="text" value="NC"/>		
Zip Code *	<input type="text" value="28779-3244"/>		
	<input checked="" type="checkbox"/> Mailing address is incorrect		
	Mailing Address Correction		
	<input type="text"/>		



Provide your opinion of the property's market value as of January 1, 2025.

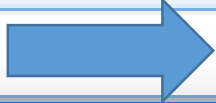

Appeal Information

Opinion of Value *



Select a reason for appeal from the drop down options.

Reason for Appeal *

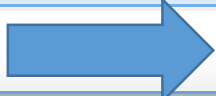

 

1, 2

- Economy/Recession
- Exceeds Market Value
- Higher than Purchase Price/Appraisal
- Inconsistent with Value of Comparable Properties
- Increased Too Much
- Limited Use (Topography, Soils, Access, Landlocked Location)
- Structural Error
- Vacancy Rate (Commercial Property Only)
- Value too High
- Value too Low
- Other

Select a reason for appeal from the drop down options.

Reason for Appeal *

1, 2

- Economy/Recession
- Exceeds Market Value
- Higher than Purchase Price/Appraisal
- Inconsistent with Value of Comparable Properties
- Increased Too Much
- Limited Use (Topography, Soils, Access, Landlocked Location)
- Structural Error
- Vacancy Rate (Commercial Property Only)
- Value too High
- Value too Low
- Other

If you have made any recent changes to the property, whether you obtained a building permit or not, list them in the box below. If not, leave the box blank.

List any Changes Made to the Property Since January 1, 2024 (permitted or not)

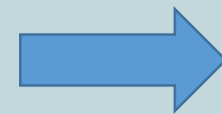


If you have made any recent changes to the property, whether you obtained a building permit or not, list them in the box below. If not, leave the box blank.

List any Changes Made to the Property Since January 1, 2024 (permitted or not)



If a commercial or residential rental property, and you would like to appeal using the income approach, check the box shown below.



Is this an income producing property?

Complete the required income related questions. If submitting income, please also attach 3 years of income and expense data.

Is this an income producing property?

Gross Rent Per Year *

Expenses Per Year *

Term of Lease *

*Do not check this box if you do not want to provide income information. You cannot submit the appeal if this box is checked and fields are not completed.

Provide any comments you feel are necessary for the appeal. Please refrain from using generic comments, such as “too high”.

Additional Comments



You can add up to 5 attachments. Each file must be added as a separate attachment. The size and allowable extensions are provided. If you have a document too large to be submitted, please contact our office at (828) 586-7549 and we will provide alternative options.

Attachments

Total size of all attachments combined must not exceed 20 MB.
Attached files must end with one of the following extensions: .doc, .docx, .jpg, .pdf, .xls, .xlsx

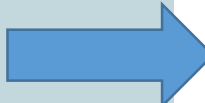
Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen

Click the Choose File button. A pop up box will appear for you to select the appropriate file on your computer/phone. Then click the open button.

Attachments

Total size of all attachments combined must not exceed 20 MB.

Attached files must end with one of the following extensions: .doc, .docx, .jpg, .pdf, .xls, .xlsx




Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen

Once attached you will see the file name display beside the select attachment.

Attachments

Total size of all attachments combined must not exceed 20 MB.
Attached files must end with one of the following extensions: .doc, .docx, .jpg, .pdf, .xls, .xlsx

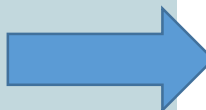
	Document_...131_0001.pdf
Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen

Once you have completed the appeal, click the Submit Appeal button.

Attachments

Total size of all attachments combined must not exceed 20 MB.
Attached files must end with one of the following extensions: .doc, .docx, .jpg, .pdf, .xls, .xlsx

Choose File	Document_...131_0001.pdf
Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen
Choose File	No file chosen

 **Submit Appeal**

Once you have submitted the appeal, the confirmation page will appear. A confirmation email will also be sent.

Online Appeal System

✔ Your appeal has been submitted.

Thank you for your submission of your Electronic Appeal.

You will receive an e-mail confirming that your appeal has been received. If you do not receive this e-mail, please feel free to contact our offices at 828-586-7549.

Do NOT resubmit another appeal for the same parcel.

Please print this page for your records.

Tax Year:	2025
Parcel Number:	7527206106
I am the Owner:	Yes
Name:	COUNTY OF JACKSON
Daytime Phone:	111111111
Address:	401 GRINDSTAFF COVE RD STE 207
City:	SYLVA
State:	NC
Zip Code:	28779-3244
Email Address:	reappraisal@jacksonnc.org
Mailing Address Correction:	
Reason:	Exceeds Market Value
Opinion of Value:	500
Changes Made Since Jan 1 2024:	
Is Income Producing:	False
Gross Rent Per Year:	
Expenses Per Year:	
Term of Lease:	
Additional Comments:	
Attachment 1:	
Attachment 2:	
Attachment 3:	
Attachment 4:	
Attachment 5:	

Submit Another Appeal

Exit

To submit an appeal for a different parcel, click the Submit Another Appeal. If done, you can close the window.

Online Appeal System

✔ Your appeal has been submitted.

Thank you for your submission of your Electronic Appeal.

You will receive an e-mail confirming that your appeal has been received. If you do not receive this e-mail, please feel free to contact our offices at 828-586-7549.

Do NOT resubmit another appeal for the same parcel.

Please print this page for your records.

Tax Year:	2025
Parcel Number:	7527206106
I am the Owner:	Yes
Name:	COUNTY OF JACKSON
Daytime Phone:	111111111
Address:	401 GRINDSTAFF COVE RD STE 207
City:	SYLVA
State:	NC
Zip Code:	28779-3244
Email Address:	reappraisal@jacksonnc.org
Mailing Address Correction:	
Reason:	Exceeds Market Value
Opinion of Value:	500
Changes Made Since Jan 1 2024:	
Is Income Producing:	False
Gross Rent Per Year:	
Expenses Per Year:	
Term of Lease:	
Additional Comments:	
Attachment 1:	
Attachment 2:	
Attachment 3:	
Attachment 4:	
Attachment 5:	



Submit Another Appeal

Exit

If you disagree with the results of the informal review or miss the deadline, you have a right to file a formal appeal to the Board of Equalization and Review.

You may request an appeal any time prior to the adjournment of the Board of Equalization and Review.

Appeal forms will be available online at <https://www.jacksonnc.org/real-property> in April 2025.

Additional information regarding Board of Equalization and Review appeals will be included in the Informal Review Decision Notice.