



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

2025 NOTICE OF ASSESSED VALUE
THIS IS NOT A BILL

All real property in Jackson County has been reappraised to its market value as of January 1, 2025. This is the notice of assessed value for the property described below.

Date of Notice: 02/03/2025

Online Appeals



Parcel Number	
Acres	
Property Description	
Taxable Value	
2024 Taxable Value	

You may request an appeal by completing the appropriate section below or online at <https://www.jacksonnc.org/tax-administration/home> within 30 days of the date of this notice. All appeals will be processed after the **appeal deadline, 03/05/2025**. 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 you need assistance with submitting an appeal, please call (828) 586-7549 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.

If you are currently receiving property tax relief, the amount will be provided on this notice under exempt value. **See back of this notice for additional information.**

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 the market value as of January 1, 2025? \$ _____

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

- | | |
|---|---|
| <input type="checkbox"/> Recent fee appraisal (attach complete copy) | <input type="checkbox"/> Recent purchase (attach closing statement) |
| <input type="checkbox"/> Recent asking price (attach listing agreement) | <input type="checkbox"/> Recent construction cost (attach cost information) |
| <input type="checkbox"/> Recent comparable sales (attach information) | <input type="checkbox"/> Other (please explain in comments or attach) |

* 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.

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.

Reappraisal: Jackson County is on a four-year reappraisal cycle. This notice is to provide 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. Jackson County consists of over 40,000 parcels of real property. In order to reappraise all parcels a process referred to as mass appraisal is employed. Mass appraisal is the process of grouping uniform or similar properties together to ensure fair and equitable property values. Various characteristics of the property are considered during the appraisal process such as location, type of construction, age, replacement cost, various forms of depreciation, zoning, etc.

Market Value is NOT: historical costs, bank sales, foreclosure/forced sales, short sales, condemnation value, aesthetic value, inheritance value, insured value, depreciated asset or book value, liquidation or salvage value, present use value.

Grounds for Appeal: Appeals **CANNOT** be based on percentage increase from the previous value, the percentage of increase as compared to the average countywide increase or decrease, or your financial ability to pay the anticipated tax. North Carolina law requires market value and there is no option for fractional assessment or percentage increase limitations. Different property types and different areas in the county change at different rates. The overall county rate percentage change provides what the county as a whole changed in tax base, it does not reflect what each parcel's assessed value changed by.

Property Map Viewer: 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: voter information, flood maps, zoning maps, municipal boundaries, fire insurance districts, contours, and more; view and/or print a parcel report and a property record card, deed information, and property specs; query and download parcel information for sales comparable and ownership lists; view current and historic aerial photography of the county; measure areas on the ground using the aerial photography; download directions between two addresses within the county. Instructions are available on the map viewer by clicking the information button "i" in the upper right corner or by visiting: <https://www.jacksonnc.org/tax-administration/land-records>.

Additional Information: frequently asked questions, property record card definitions, online appeal instructions, and more is available on our website: <https://www.jacksonnc.org/real-property>.

Appeal: If you wish to appeal the new assessed value, complete the form on the reverse side of this notice and return it to the Jackson County Tax Administration by mail or hand delivery to 401 Grindstaff Cove Road, Suite 132, Sylva, NC 28779. An appeal can also be submitted online by visiting our website at <https://www.jacksonnc.org/real-property>. The appeal should be submitted **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. If an agent or representative of the owner, please attach a Power of Attorney Form.

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 are no 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.

Board of Equalization and Review: 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.

Tax Bill: This notice is to determine the assessed value to be multiplied by the tax rate to calculate the annual tax bill. The tax rates are set during the budget process by the County Commissioners and Municipal Boards. The tax rates will not be set until Late-June 2025. Currently there is no way to estimate what the tax bill will be. Appeals will be finalized before tax rates are established.

Property Tax Relief: If currently receiving property tax relief the amount will be listed on the front of this notice under exempt value. The elderly or disabled program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. Permanent residence is defined as a person's legal residence and includes the dwelling, the dwelling site (not to exceed one (1) acre), and related improvements. A qualifying owner must be at least 65 years of age or totally and permanently disabled. The owner cannot have a gross spousal household income for the previous year that exceeds the income eligibility limit for the current year, which for the 2025 tax year is \$37,900. Both the applicant and spouse cannot exceed \$37,900. For unmarried joint owners, each owner must apply separately, the benefit may not exceed the owner's proportionate share of the property.

The disabled veteran program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a service member who died from a service-connected condition in the line of duty and not as a result of willful misconduct.

If not currently receiving and believe you qualify for one of the above listed homestead exclusions, please visit or contact our office for an application. Additional information can be found at <https://www.jacksonnc.org/tax-administration/tax-relief>.