



JACKSON COUNTY
2016
REAL PROPERTY
REVALUATION PROJECT

RECAP

- Field Review began June 2011
- 29 Months of field review work
- Sales data analysis began in 2009
- Both of these elements are a daily on going process.
- 72% of all structures have been field reviewed
- Sales data analysis is current through December 31st, 2014.

What we have found?

62% of all structures visited do not exactly match the information and data we currently have recorded.

Changes Recorded

Some minor changes add little value

Some major changes add more value



Some changes made will decrease value



Some changes are not so obvious!

Printed: 31 OCT 2013 - by RSM Jackson County NC Property Record Card Page: 2
 CARD 2 OF 2
 Parcel : 7604-74-1372 SR 1418
 Owner : 171538 BENTIVOGLI, SUE B TRUSTEE

----- BUILDING DESCRIPTION ----- SCALE IS 1:128

VAL METHOD : R	-----B21-----	-----A28-----	
USE CODE : R01 RES DWELLING	B8	B8	A8
STYLE :	PTO		
NBR STORIES : 1.0	168		
FOUNDATION : 01 CONTINUOUS WALL	-----C21B21-----	-----A22-----	
EXTERIOR WALL : CONCRETE BOARD / STONE			
YR BUILT / EFF : 1962 / 1975			
CONDITION / EFF : A AVERAGE			
GRADE : C			
DESIGN FACTOR :			
ROOF TYPE : IRR WOOD TRUSS			
ROOF COVER : ASPHALT SHINGLE			
BSMT AREA / VALUE : 837 (50% SEMI FIN)			
LOFT/ATTIC : NO ATTIC			
INFERIOR FLOOR : CARPET / TILE			
INTERIOR WALL : PLYWOOD PANEL / DRYWALL			
ROOMS / BDRMS : 1-2-0	C29	C29	A29
FULL / HALF BATHS : 2 / 0			
FIREPLACE TYPE/CNTL : STANDARD/1			
FIREPLACE OPENINGS : 1 CHIMNEY(S) : 1			
AIR COND PCT : 100 (CENTRAL)			
SPRINKLER PCT :			
HEATING TYPE : 04 HEAT PUMP			
HEATING FUEL : 01 ELECTRIC			
OTHER FEATURES :			
% COMPLETE : 100			
DESCRIPTION :			
REMARKS :			

Heated Sq Ft : 2,093

----- BUILDING SECTION DETAIL -----								----- BUILDING COMPUTATION -----	
LN	SEC	TYPE	DESCRIPTION	AREA	VALUE	#ST	P%	F%	RCN
1	A	BAS	BAS AREA	1674	126,010	1.0			238480
2	B	PTO	PTO PATIO	168	493	1.0			36
3	C	FEP	FIN ENCL PORCH	609	24,973	1.0			
4	D	PTO	PATIO	392	1,152	1.0			
									PHYS DEPR
									FUNC DEPR
									ECON DEPR
									% COMPLETE
									100
									RCNLD
									152,630

PICTURES: 0

End of Page 2

Looks can be deceiving?



What type of challenges
can be encounter by the
staff members performing
the field reviews?



Heat & Hot Sun



Cold & Snow



Rain



Fog



Dogs that won't bite.



Dogs that might bite?



Dogs that will bite!

Other Challenges encountered in the field!

Bees



Snakes



Folks who have lots of questions



People who just don't want you there!

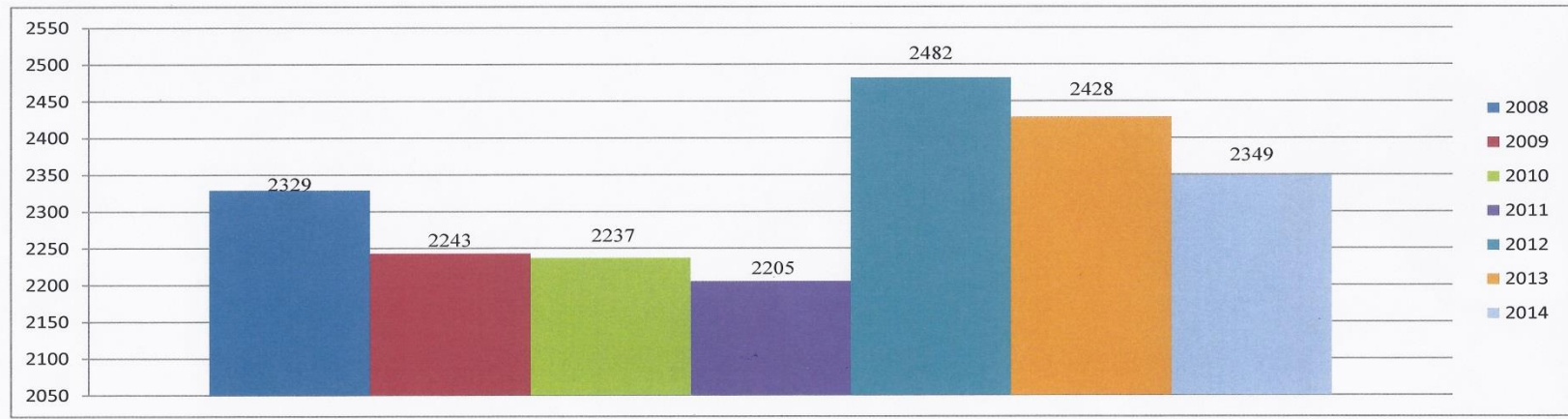


What about the sales data?

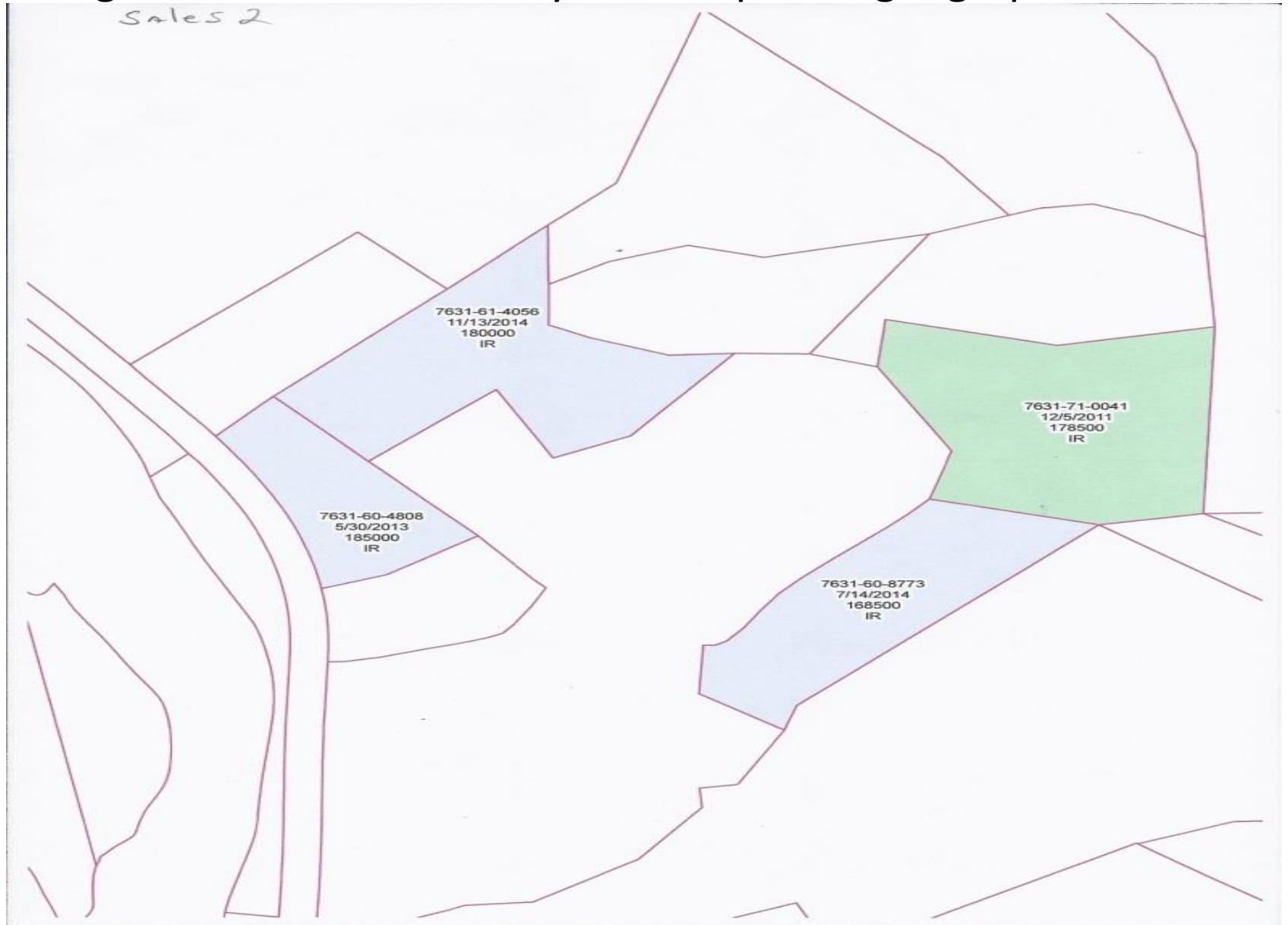
What are the results from that
information?

2014 Land Records Deed Intake

2008		2009		2010		2011		2012		2013		2014	
Month	Number of Deeds	Month	Number of Deeds	Month	Number of Deeds	Month	Number of Deeds	Month	Number of Deeds	Month	Number of Deeds	Month	Number of Deeds
January	198	January	140	January	136	January	149	January	167	January	160	January	150
February	206	February	161	February	152	February	131	February	167	February	185	February	154
March	195	March	183	March	165	March	172	March	134	March	201	March	180
April	200	April	159	April	185	April	173	April	165	April	192	April	172
May	201	May	150	May	183	May	172	May	217	May	219	May	195
June	204	June	170	June	190	June	187	June	228	June	190	June	231
July	188	July	242	July	191	July	190	July	200	July	218	July	218
August	201	August	201	August	219	August	228	August	235	August	222	August	214
September	205	September	249	September	210	September	178	September	222	September	191	September	207
October	215	October	212	October	203	October	198	October	207	October	253	October	228
November	143	November	163	November	150	November	183	November	208	November	176	November	189
December	173	December	213	December	253	December	244	December	332	December	221	December	211
Total	2329	Total	2243	Total	2237	Total	2205	Total	2482	Total	2428	Total	2349



2013 & 2014 have brought a greater volume of qualified sales, along with more consistency within specific geographical areas



Valid Sales = Valid Assessments



Parcel : 7631-27-5817 Description
 LT 10 JARRETT HILLS

Tax Districts
 D01 DILLSBORO CITY
 D02 DILLSBORO CITY FIRE TAX

OWNER INFORMATION		PROPERTY FACTORS		SALES INFORMATION			
ACCT: 174428		Topography	Utilities	Date	Sales Price	Vld Sale	Bk/Pg
		View	Streets/Roads	08/28/14	195,000	IR - Yes	2046/532
			R PRIVATE PAVED				

MISCELLANEOUS INFORMATION		ENTRANCE INFORMATION				VALUE SUMMARY		
Township :	DILLSBORO-CITY	Date	Type	Source	Appraiser	Land	Assessed	Current
Address :	420 JARRETT HILLS RD	10/26/12	44	Estimate	BM	:	36,360	25,760
Zoning :		09/02/11	43	Owner	RC	Bldg	:	172,940
Nbrhood :	12003 JARRETT HILLS	02/08/08	25	Estimate	AS	Tot Appr	:	209,300
Map :	7631.01					Defer	:	0
Class :	R1 RESIDENTIAL 1					Net Taxable	:	209,300
								203,020

Remarks:
 No Remarks on file

LAND DATA				VALUES			LAST UPDATED BY	
# MTH TYPE	SIZE	UNIT PRICE	%ADJ	APPR	DEFER	TAX	: RSM on 09/03/2014	
1 A 0110 RESIDENTIAL	1.01	25,500		25,760	0	25,760	: KF on 12/10/2014	
Total Acres : 1.01			Land Totals	25,760	0	25,760		

OUTBUILDINGS				YEAR EFF YR		TAX VALUE			
BLDG#	TYPE	MTH DESCRIPTION	REMARKS	WIDTH	LENGTH	BUILT	COND	PHYS FUNC ECON	TAX VALUE
									0
CARD 1								OUTBUILDING VALUE	0

7631-27-5817

Sales Price = \$195,000

Current = \$209,300

Revaluation = \$203,200

Parcel : 7652-42-4587 Description
 LT 2 HIDDEN VALLEY SR 1788

Tax Districts

OWNER INFORMATION	PROPERTY FACTORS	SALES INFORMATION
ACCT: 4917	Topography View	Date 05/28/13
	Utilities Streets/Roads R PRIVATE PAVED	Sales Price 122,000
		Vld Sale IR - Yes
		Bk/Pg 1991/666
MISCELLANEOUS INFORMATION	ENTRANCE INFORMATION	VALUE SUMMARY
Township : SYLVA-RURAL Address : 246 HIDDEN VALLEY RD Zoning : Nbrhood : 27000 SYLVA RURAL Map : 7652.03 Class : R1 RESIDENTIAL 1	Date 03/28/13 01/18/08	Type 43 25
	Source Owner Estimate	Appraiser RC AS
		Land : 27,850 Bldg : 92,530 Tot Appr : 120,380 Defer : 0 Net Taxable : 120,380
		Current 25,530 104,230 129,760 0 129,760

Remarks:
 STORAGE N/V

--- LAND DATA ---

#	MTH	TYPE	SIZE	UNIT PRICE	%ADJ	APPR	DEFER	TAX	LAST UPDATED BY	LAST COMPUTED BY
1	A	0110 RESIDENTIAL	0.70	36,465		25,530	0	25,530	KF on 04/15/2014	KF on 12/10/2014
Total Acres : 0.70				Land Totals		25,530	0	25,530		

--- OUTBUILDINGS ---

BLDG#	TYPE	MTH	DESCRIPTION	REMARKS	WIDTH	LENGTH	AREA	GRD	YEAR BUILT	EFF YR	COND	PHYS	FUNC	ECON	TAX VALUE
															0

7652-42-4587

Sale Price = \$122,000
 Current = \$120,380
 Revaluation = \$129,760

Parcel : 7631-40-7000 Description
 LT 23 MOONLIGHT RIDGE

Tax Districts

----- OWNER INFORMATION -----

ACCT: 174656

----- PROPERTY FACTORS -----

Topography Utilities
 View Streets/Roads
 T PRIVATE DIRT

----- SALES INFORMATION -----

Date Sales Price Vld Sale Bk/Pg
 10/08/14 99,000 IR - Yes 2051/557

----- MISCELLANEOUS INFORMATION -----

Township : DILLSBORO-RURAL
 Address : 5 ROSE OF SHARON RDG
 Zoning :
 Nbrhood : 11005 MOONLIGHT RIDGE
 Map : 7631.03
 Class : R1 RESIDENTIAL 1

----- ENTRANCE INFORMATION -----

Date Type Source Appraiser
 10/14/14 07 Owner TA
 08/31/12 44 Estimate BM
 09/28/11 43 Estimate RC
 02/08/08 25 Estimate AS

----- VALUE SUMMARY -----

Land : 49,150 34,100
 Bldg : 84,850 71,910
 Tot Appr : 134,000 106,010
 Defer : 0 0
 Net Taxable : 134,000 106,010

Remarks:

No Remarks on file

--- LAND DATA ---

#	MTH	TYPE	SIZE	UNIT PRICE	%ADJ	APPR	DEFER	TAX	LAST UPDATED BY	LAST COMPUTED BY
1	A	0110 RESIDENTIAL	1.16	29,400		34,100	0	34,100	TA on 10/14/2014	KF on 12/10/2014
Total Acres : 1.16						Land Totals	34,100	0	34,100	

--- OUTBUILDINGS ---

BLDG#	TYPE	MTH	DESCRIPTION	REMARKS	WIDTH	LENGTH	AREA	GRD	YEAR BUILT	EFF YR	COND	PHYS	FUNC	ECON	TAX VALUE
															0

CARD 1 OUTBUILDING VALUE 0

7631-40-7000

Sale Price = \$99,000

Current = \$134,000

Revaluation = \$106,010

Parcel : 7631-53-2617 Description : LT 10 RIVERS EDGE

Tax Districts

OWNER INFORMATION	PROPERTY FACTORS	SALES INFORMATION
ACCT: 173999	Topography View	Date: 05/20/14 Sales Price: 215,000 Vld Sale: IR - Yes Bk/Pg: 2033/857
	Utilities Streets/Roads R PRIVATE PAVED	

MISCELLANEOUS INFORMATION	ENTRANCE INFORMATION	VALUE SUMMARY
Township : DILLSBORO-RURAL Address : 15 SKY RIDGE CT Zoning : Nbrhood : 11008 RIVERS EDGE Map : 7631.04 Class : R1 RESIDENTIAL 1	Date: 08/30/12 Type: 44 Source: Estimate Appraiser: BM 08/10/11 Type: 43 Source: Estimate Appraiser: TA 02/08/08 Type: 25 Source: Estimate Appraiser: AS	Assessed: 51,910 Current: 36,770 Land : Bldg : 205,690 Tot Appr : 257,600 Defer : 0 Net Taxable : 257,600 177,990 214,760 0 214,760

Remarks:
 No Remarks on file

LAND DATA		UNIT				V A L U E S			LAST UPDATED BY	
#	MTH TYPE	SIZE	PRICE	%ADJ	APPR	DEFER	TAX	LAST COMPUTED BY		
1	A 0110 RESIDENTIAL	1.03	35,700		36,770	0	36,770	: TA on 08/31/2012 : KF on 12/10/2014		
Total Acres : 1.03		Land Totals			36,770	0	36,770			

OUTBUILDINGS		REMARKS		WIDTH LENGTH		AREA GRD		YEAR EFF YR				TAX VALUE
BLDG#	TYPE MTH DESCRIPTION					BUILT	BUILT	COND	PHYS	FUNC	ECON	
												0

7631-53-2617

Sale Price = \$215,000

Current = \$257,600

Revaluation = \$214,760

Parcel : 7661-31-4715 Description
 LT 24 CANE CK RIDGE

Tax Districts

OWNER INFORMATION		PROPERTY FACTORS		SALES INFORMATION			
ACCT: 174112		Topography	Utilities	Date	Sales Price	Vld Sale	Bk/Pg
		View	Streets/Roads	06/17/14	185,500	IR - Yes	2037/552
			T PRIVATE DIRT				

MISCELLANEOUS INFORMATION		ENTRANCE INFORMATION				VALUE SUMMARY		
Township : CULLOWHEE		Date	Type	Source	Appraiser	Land	Assessed	Current
Address : 2840 CANE CREEK RD		11/06/14	44	Estimate	BM	:	34,870	24,240
Zoning : 09003 CANE CREEK RIDGE		06/20/14	07	Owner	TA	Bldg	179,890	143,020
Nbrhood : 7661.03		09/25/12	43	Owner	RC	Tot Appr	214,760	167,260
Map : R1 RESIDENTIAL 1		02/29/08	25	Estimate	AS	Defer	0	0
Class :						Net Taxable	214,760	167,260

Remarks:
 OUTBUILDING N/V

--- LAND DATA ---		UNIT				V A L U E S			LAST UPDATED BY	
#	MTH TYPE	SIZE	PRICE	%ADJ	APPR	DEFER	TAX	LAST COMPUTED BY		
1	A 0110 RESIDENTIAL	2.61	9,288		24,240	0	24,240	RSM	on 11/04/2014	
Total Acres : 2.61					Land Totals	24,240	0	24,240	KF	on 12/10/2014

--- OUTBUILDINGS ---		YEAR EFF YR													
BLDG#	TYPE	MTH	DESCRIPTION	REMARKS	WIDTH	LENGTH	AREA	GRD	BUILT	BUILT	COND	PHYS	FUNC	ECON	TAX VALUE
CARD 1 OUTBUILDING VALUE 0															

7661-31-4715

Sale Price = \$185,500

Current = \$214,760

Revaluation = \$167,260

OWNER INFORMATION	PROPERTY FACTORS	SALES INFORMATION
ACCT: 147155	Topography View	Date 11/19/14
	Utilities Streets/Roads S PVD SECONDARY	Sales Price 247,000
		Vld Sale IR - Yes
		Bk/Pg 2057/127

MISCELLANEOUS INFORMATION	ENTRANCE INFORMATION	VALUE SUMMARY
Township : CULLOWHEE Address : 1287 PRESSLEY CREEK RD Zoning : Nbrhood : 09016 TILLEY CREEK Map : 7548.03 Class : R1 RESIDENTIAL 1	Date 12/16/14 05/13/14 02/22/08	Assessed 109,560 105,850 215,410
	Type 44 43 25	Current 80,190 120,050 200,240
	Source Estimate Estimate Estimate	
	Appraiser BM RP AS	Net Taxable : 215,410

Remarks:
 MISC OUTBUILDINGS N/V

LAND DATA				VALUES			LAST UPDATED BY : TA on 05/26/2014		
#	MTH	TYPE	SIZE	UNIT PRICE	%ADJ	APPR	DEFER	TAX	LAST COMPUTED BY : KF on 12/10/2014
1	A	0110 RESIDENTIAL	3.30	24,300		80,190	0	80,190	
Total Acres : 3.30				Land Totals		80,190	0	80,190	

OUTBUILDINGS			REMARKS		YEAR EFF YR						TAX VALUE			
BLDG#	TYPE	MTH	DESCRIPTION	WIDTH	LENGTH	AREA	GRD	BUILT	BUILT	COND	PHYS	FUNC	ECON	TAX VALUE
2	57	O	SHED, OPEN POLE	40	44	1,760	C	1996		A	79			4,400
3	63	O	STORAGE, FRAME	20	28	560	C	1996		A	56			11,100
CARD 1 OUTBUILDING VALUE													15,500	

7548-30-4885

Sale Price = \$247,000
 Current = \$215,410
 Revaluation = \$200,040

Tax Districts

OWNER INFORMATION		PROPERTY FACTORS		SALES INFORMATION				
ACCT: 171340		Topography	Utilities	Date	Sales Price	Vld Sale	Bk/Pg	
		View	Streets/Roads	06/12/13	159,000	IR - Yes	1993/784	
			G GRAVEL STATE					
MISCELLANEOUS INFORMATION		ENTRANCE INFORMATION			VALUE SUMMARY			
Township : BARKERS CREEK		Date	Type	Source	Appraiser	Land	Assessed	Current
Address : 492 LEVI MATHIS RD		10/17/14	02	Estimate	RC	:	326,780	194,190
Zoning :		02/03/14	LS	L	SYS	Bldg	:	171,690
Nbrhood : 01000 THOMAS VALLEY,		10/29/13	18	Owner	RC	Tot Appr	:	498,470
Map : 7612.01		06/24/13	08	Owner	TA	Defer	:	0
Class : R1 RESIDENTIAL 1		06/07/13	44	Estimate	BM	Net Taxable	:	498,470
								403,740

Remarks:
 No Remarks on file

LAND DATA				VALUES				LAST UPDATED BY	
#	MTH	TYPE	SIZE	UNIT PRICE	%ADJ	APPR	TAX	: TA on 10/23/2014	
1	A	0110 RESIDENTIAL	24.43	9,936	T-20	194,190	0	: KF on 12/10/2014	
Total Acres : 24.43				Land Totals		194,190	0		

OUTBUILDINGS				YEAR EFF YR											
BLDG#	TYPE	MTH	DESCRIPTION	REMARKS	WIDTH	LENGTH	AREA	GRD	BUILT	BUILT	COND	PHYS	FUNC	ECON	TAX VALUE
2	03	O	BARN, LOW COST		47	32	1,504	E	1940	1975	A	65			6,300
CARD 1 OUTBUILDING VALUE															
6,300															

7612-08-2133

Sale Price = \$159,000

Current = \$498,470

Revaluation = \$403,740







2014 Parcels Transferred by Deed

Tax Year	Transfers	Valid Sales
2014	2,438	658
2013	2,581	648
2012	2,665	459
2011	2,152	425
2010	2,008	442
2009	1,870	431

2014 Valid Sales

Property Type	Valid Sales
Improved Commercial	7
Vacant Commercial	4
Improved Residential	425
Vacant Residential	222
Total	658

Sales Ratios

Year	Valid Sales	Mkt Ratio
2014	658	111.67%
2013	648	127.52%
2012	459	135.67%
2011	425	125.73%

Percent of Increase by Township

Township	2008	2016	% Diff
Barkers Creek	\$305,124,210	\$240,133,950	-21.30%
Canada	\$285,876,420	\$228,133,920	-20.20%
Caney Fork	\$130,951,790	\$103,448,430	-21.00%
Cullowhee	\$514,118,310	\$421,495,960	-18.02%
Dillsboro City	\$43,245,740	\$47,389,130	9.58%
Dillsboro Rural	\$167,557,720	\$136,046,970	-18.81%
Greens Creek	\$170,782,980	\$137,869,620	-19.27%
Mountain*	\$352,405,740	\$242,793,060	-31.10%
Qualla	\$475,023,090	\$360,616,880	-24.08%
River	\$363,673,930	\$304,007,130	-16.41%
Savannah	\$220,518,730	\$162,998,040	-26.08%
Scotts Creek	\$600,612,940	\$515,083,200	-14.24%
Sylva City	\$408,310,060	\$385,351,910	-5.62%
Sylva Rural*	\$452,922,070	\$385,691,580	-14.84%
Webster	\$309,257,190	\$272,315,460	-11.95%

* incomplete

