

Taxes & Incentives

STATE SALES TAX

A North Carolina sales tax of 7.75% is charged on all purchases. Accommodations charge 7.75% plus 3% Occupancy Tax.

STATE INCOME TAX

North Carolina does have a state income tax. There is a graduated income tax from 6% - 8.25%. For more information contact the North Carolina Department of Revenue in Franklin at 1-877-252-3052 or write to P.O. Box 25000, Raleigh, N.C. 27640. Your CPA would also have this information.

COUNTY TAX

Macon County Personal Property Tax is 26.4 per hundred. The rate in the Town of Highlands is 0.18 per hundred of evaluation. For complete tax information, contact the Macon County Tax Office at the Macon County Court House in Franklin. The number is (828) 349-2000. For Highlands information, contact the Town Hall, P.O. Box 460, Highlands, N.C. 28741 or phone (828) 526-2118. There is no state property tax.

NEWS AND BROADCAST MEDIA

THE HIGHLANDER NEWSPAPER
(828) 526-4114 [Highlander Newspaper](#)

THE HIGHLANDS' NEWSPAPER (828)
526-0782 [The Highlands Newspaper](#)

WHLC-FM 104.5 (828) 526-1045 [WHLC](#)

WCQS PUBLIC RADIO 101.7 (828)
253-6875

Driving Times to Area Airports

1. Hartsfield Int. Airport (Atlanta)... 2.5 hours
2. Asheville Regional Airport.....1.5 hours
3. Greenville/Spartanburg.....2 hours
4. Macon County Airport.....1 hour

Macon County Economic Development

Trevor Dalton, Economic Development
Coordinator

Steve Chenoweth, Highlands Representative



HIGHLANDS

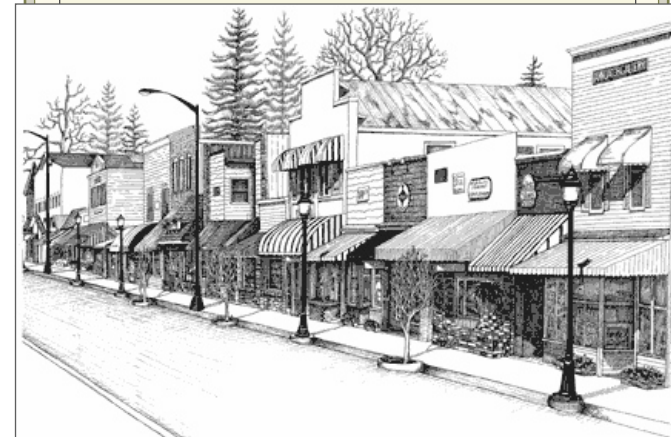
NORTH CAROLINA

above it all

Highlands, NC

Chamber of Commerce

Business Development Information



www.highlandschamber.org

Bob Kieltyka, Executive Director

Phone: 828.526.5841

Fax: 828.526.5803

email: president@highlandschamber.org

- 2nd highest incorporated town east of the Mississippi River at 4,118 feet
- One of the few temperate rain forests in North America
- Year Round population on Highlands Plateau 3,200 swelling to over 18,000 in the summer
- Salamander capital of the world
- Lichen capital of the world
- Median home price in 2005 was \$662,000
- Average age of home is 17.4 years
- Population has grown 32% since 1990
- Median age is 47.4
- Average people per household is 2.17
- 31.8% of population have a four year degree or higher
- Median income \$41,940**
- Forbes magazines 499th most expensive zip code
- Profile of new home buyer is mid 40's professional within a 6 hour drive radius of Highlands who tends to come 12-18 weekends a year.

** Data collected from US Census which does not calculate the effect of the second home owners in population, median income, education, etc.

Healthcare- Highlands Cashiers Hospital

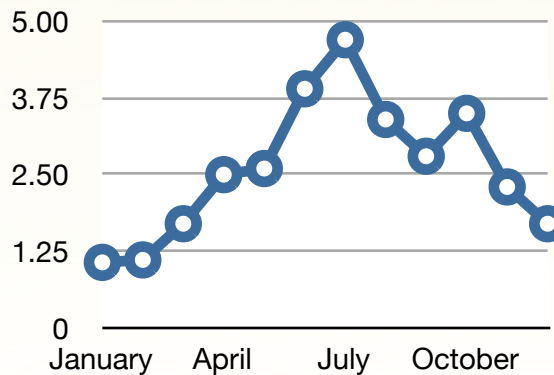
Education- Highlands School, K-12; Summit Charter School 1-grade 8; Rabun Gap School; Southwestern Community College; Western Carolina University

LAND USE REGULATIONS

If you are interested in adding to or remodeling your residence, you should be aware that the Town of Highlands enforces a Zoning Ordinance which regulates setbacks and size of residential buildings. Commercial activities are generally not permitted in residential neighborhoods. Construction of any kind requires a Zoning Certificate and a Building Permit from Macon County. Most of Highlands is in a water supply watershed which means that run-off from your land could eventually enter the Town's reservoir. In some areas of town, the amount of land that can be covered with impervious surfaces is regulated, and a natural buffer must be maintained along many lakes and streams. The use of paints, weed killers, and fertilizers must be done with care. Land-disturbing activities are also regulated in order to prevent soil erosion and resultant sedimentation, which has caused serious problems in Town lakes. refer to www.highlandsonc.org for more information.

Copies of the Zoning Ordinance, the Zoning Map, and the Soil Erosion Ordinance are available at the Town office.

What to expect...Visitor Data by Month



Data based on information provided by the National Park Service for Great Smokey Mountains National Park.

What does Highland's Retail and Commercial Rent cost?

Rent in Highlands obviously differs based on location. Main Street rent is highest at roughly \$40/ square foot per year. "On the hill" is slightly less at roughly \$20/ square foot per year. Away from these two popular locations, rent can be as low as \$10/ square foot per year. This means a 1000 square foot retail space would cost roughly \$3,300/month on Main Street, \$1,600/month 'On the Hill' and approximately \$850/month elsewhere.

Keep in mind foot traffic in Highlands!

The type of business also plays a key role in determining your location. Main Street gets the most visitors and foot traffic where Retail shops do well. 'On the Hill' gets some foot traffic. Off Main Street gets little foot traffic.

**information based on a survey of current Highlands Business owners in June 2010.

Insurance, property taxes etc. can also differ by location based on the property owner and lease agreement.