

PROPERTY TAX COMMISSION

Following a decision by the Board of Equalization and Review the appellant has the right to file an appeal with the NC Property Tax Commission within 30 days of receiving the Board of Equalization and Review notice of decision. The Property Tax Commission's contact information is included in the notice of decision from the Board of Equalization and Review. Property owners must file a formal appeal with the Board of Equalization and Review and receive a ruling before an appeal can be made to the Property Tax Commission. Upon receipt of the appeal, the Property Tax Commission appeal will be recorded at the NC Department of Revenue and the property owner will receive further instructions from the NC Department of Revenue regarding additional requirements.

NC COURT OF APPEALS

The final step in the appeals process would be an appeal to The North Carolina Court of Appeals and then to the North Carolina Supreme Court.

COMPLETION OF INFORMAL OR FORMAL FORMS

- Cost, sales, and market information provided for real property must be relative to the most recent county wide revaluation date.
- The basis for the appeal clearly stated.
- An opinion of value provided for the property under appeal. The opinion of value for real property should be supported by any or all of the following items: Sales of comparable properties, appraisals within 2 years, sales contract or closing statement, photos showing condition of property, listings of similar properties and other information that establishes property value as of the most recent revaluation date.
- Supporting information for personal property should be relative to the value as of January 1 each year and should include any or all of the following: Bill of sale, purchase contract, statement of condition, pictures, damage estimates, mileage or hours of operation.
- The Appeal form must include a signature and date.
- All appeals must be filed within the specified appeal period. Appeals filed after the Board of Equalization and Review adjournment for the current year are not considered timely.
- According to N C General Statutes, the property owner has the burden of proving that the property under appeal is incorrectly valued. The tax bill amount nor the ability to pay the tax may be used as a valid reason for an appeal. The value of real property has been developed using Moore County specific sales, cost and/or income date relative to the most recent county wide revaluation date.

www.moorecountync.gov

Moore County Tax Department



Property Value Appeal Process

Tax Information

910-947-2255

Fax #

910-947-6340

Hours of operation:

Monday—Friday

8:00 am—5:00 pm

“The mission of the Moore County Tax Department is to list, appraise, assess, and collect taxes for all real property, personal property, and motor vehicles as required by and in accordance with the General Statutes of North Carolina; while providing exceptional customer service to the citizens of Moore County.”

IMPORTANT FACTS TO CONSIDER

- An appeal may result in the property value increasing, decreasing or remaining unchanged.
- Sales information submitted supporting the owner’s opinion of value for real property must be relevant to the most recent revaluation date.
- When the appeal is submitted to the Tax Department, an appraiser will conduct a full review of the property subject to the appeal including an onsite visit.
- Appeals based on property condition should include pictures, estimates to repair, etc.
- Appeals of late listing penalty must include justification for untimely listing.
- Request for approval of late applications must include “just cause” reasoning for untimely application
- For appeals involving motor vehicles, the vehicle taxes must be paid in full prior to the appeal being heard.

INFORMAL APPEAL

An **informal** appeal is the first step in the appeal process, and must be filed between January 1 and Board of Equalization and Review convening date. The informal appeals process is as follows:

- The person appealing the property value should contact the Tax Department or visit the County website to obtain a property appeal form. Completed forms must be signed and returned to the Tax Department within the stated time period. The appeal should include all information to support the property owner’s opinion of value.
- Once the appeal is received, a Tax Department appraiser will review all submitted information, area property values, and relevant comparable sales.
- The decision from the informal review will be mailed to the property owner in a formal letter stating the resulting impact on the property value.
- If the results of the informal appeal are acceptable to the appellant, then nothing else is required and the resulting value will establish the tax value for the current tax year.
- The appellant may further the appeal of the property value to the formal appeal process by submitting a request to the Board of Equalization and Review. The formal appeal form is printed on the informal notice. Submitting a formal appeal results in a review by the Moore County Board of Equalization and Review.

FORMAL APPEAL

A **formal** appeal is the second step in the appeal process and formal appeals must be submitted prior to the advertised adjournment date of the Board of Equalization and Review. The formal appeals process is as follows:

- The property owner is required to submit a written request or formal appeal form to the Tax Department. This form can be obtained by contacting the Tax Department or visiting the County’s website.
- Once the formal appeal form has been signed and submitted, a Tax Department Appraiser will review the information and ensure a site visit has been performed for data verification.
- The appeal is then scheduled and presented to the Board of Equalization and Review. The appellant is informed of the date, place and time of the hearing.
- The property owner may present the facts of their case to the Board of Equalization and Review, or the Board will review the previously submitted information in the taxpayer’s absence.
- Once the Board of Equalization and Review has reviewed all of the information that was submitted, a decision will be rendered and a notice will be mailed to property owner within thirty days of the advertised Board’s adjournment date.