

## **Real Property Value Appeal Process**

All property owners may appeal their property value each year during the specified appeal period. The timeline for filing a property value appeal is between January 1, and the adjournment date of the Board of Equalization & Review. Any appeal filed after the adjournment of The Board of E & R will be beyond the statutory timeline and will not be processed.

Below is a breakdown of how the appeal process works. Note: please read the entire process so that you will be familiar with all the factors involved in appealing a property value.

### **Informal Appeal**

An informal appeal is any appeal filed prior to the seating of the Board of Equalization and Review. An informal appeal must be filed between January 1st and prior to the convening of the Board of Equalization and Review of the current year. All appeals filed after The Board of E & R is in session will be considered a formal appeal.

1. The person appealing the property value will need to contact the Tax Department and request a real property appeal form or access the form via the county website. The appeal form must be completed 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 and be signed.
2. Once the appeal is received, a tax department appraiser will review all submitted information, area property values, and all information related to the appealed property.
3. The result of the informal review will be mailed to the property owner in a formal letter stating if there is an increase, decrease or no change to the property value.
4. Once the appellant receives the results of the informal appeal; if the results of the informal appeal are acceptable to the tax appellant then nothing else needs to be done. The results of the informal appeal will establish the tax value for the current tax year.
5. If however the appellant has received the results of the informal appeal and they want to further pursue the property value appeal then they have until the adjournment date of the Board of Equalization & Review to file what is known as a formal appeal. The formal appeal form is printed on the back of notice with the informal appeal results. Filing a formal appeal means that the property will now be reviewed by Board of Equalization and Review. (Please note it is not necessary to file an informal appeal in order to have your appeal heard by the Board of Equalization and Review.)

### **Formal Appeal**

Once the informal appeal timeline has ended all appeals from that time forward are considered to be formal appeals. Anyone filing a formal appeal prior to the adjournment of the Board of Equalization and Review, will have their appeal reviewed. The formal appeals process is as follows.

1. The property owner will need to submit to the Tax Department a formal appeal form. This form can be obtained by contacting the tax department or via the county's website. (This form is also on the back of the informal notice letter)
2. Once the formal appeal form has been signed and submitted, a tax department appraiser will meet with property owner, verify information and discuss the value with property owner. All formal appeals will be scheduled and presented to the Board of Equalization and Review. The appellant will be informed of the date, place and time of the hearing.
3. The property owner will present the facts of their case to the Board of Equalization and Review then the Tax Department staff will submit their basis for the value under appeal.
4. The Board of Equalization and Review will review all information that was submitted and make a decision. The decision of the Board of Equalization and Review will be mailed to property owner within thirty days of the date of Board's adjournment. No appeals for the

current tax year can be filed after the date of adjournment of the Board of E & R. This is in accordance with NC Statute.

**When completing the Informal or Formal Appeal Form please be aware of the following:**

1. Clearly state the basis for the appeal.
2. Provide an opinion of value for the property under appeal. Your opinion of value can be supported by many of the following items:
  - Sales of comparable properties. (Note: Sales date must be prior to January 1, 2019, revaluation date)
  - Recent appraisal. (Note: you are not required to submit a fee appraisal to appeal. Any appraisal submitted must be less than two years old. Any appraisal submitted that was conducted after the revalue date will be used for information verification only and not considered for the appraisal's established value)
  - Sales contract or closing statement.
  - Photos showing condition of property or other factors that affect the value.
  - List of similar properties that are currently for sale.
  - Any other information that will establish the value of this property.
3. Sign and date the appeal form.
4. All appeals must be filed within the specified appeal period. Appeals filed after the adjournment date of the Board of E & R, will not be eligible to be heard for the current tax year.

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 and the ability to pay the tax cannot be used as a valid reason for an appeal. The value of your property has been developed from sales and cost data within your local area. If the property owner thinks this value is incorrect please provide the tax office with a valid reason to adjust your assessment.

**Step Three: 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. Once the appellant has received the notice of decision the appellant has thirty days after the date on the notice to file an appeal with the North Carolina Property Tax Commission. Detailed information on this step of the appeal process is included in the notice of the decision from the Board of Equalization and Review. The majority of these appeal cases will be heard in Raleigh, North Carolina. You must file a formal appeal with the Board of Equalization and Review and receive a ruling from them before you can appeal to the Property Tax Commission.

Note: You will need to provide the NC Property Tax Commission with a copy of the decision letter received from the local Board of E & R.

**Step Four: North Carolina Courts of Appeals and Superior Court**

The final step in the appeal process involves making an appeal to The North Carolina Court of Appeals. It is recommended that legal representation be contact in order to pursue.

Should a property owner have any additional questions or need help with a property appeal, please contact the Moore County Tax Department at (910) 947-2255.