

FORM BOER-1

The property tax system provides an owner with up to four levels or stages of appeal, with each becoming progressively more structured and formal. An appeal must be initiated locally by either a review by the County's appraisal staff and/or with a more formal appeal to the local Board of Equalization and Review. A decision rendered by the Board of Equalization and Review may be appealed to the State Property Tax Commission in Raleigh. A Commission's ruling may be appealed to the State Courts.

Unlike other forms of taxation, the property tax affords the taxpayer with substantial opportunities to challenge valuations. In order to protect the interests of all taxpayers, both those who appeal and those who do not appeal, the process requires a certain amount of preparation on the part of the appellant. Accordingly, we offer the following information to assist you and instructions as you continue the process.

Appeals to the Board of Equalization and Review

- All requests for a hearing before the Board of Equalization and Review must be made in writing. (No faxes will be accepted.)
- The taxpayer must complete one Application Form (BOER-1) for each parcel to be appealed.
- All evidence submitted must demonstrate that the tax value is substantially greater than the market value of the property as of January 1, 2016. (NC Court of Appeals – 1980).
- Only property owners, their Licensed Attorneys or duly authorized representatives may appear before the Board. All duly authorized representatives (excluding attorneys) must provide an Original Power of Attorney Form, properly signed and notarized, prior to the hearing. (Copies are available at the Tax Office.)

IMPORTANT

Below is a list of issues the Board of Equalization and Review cannot consider in Deciding Appeals (Board of Equalization and Review Member's Handbook: revised March 2001, NC Dept. of Revenue, page 26.)

- Appeals based upon percentage change from the previous appraisal or previous amount of taxes.
- Appeals based upon personal or political friendships or obligations.
- Appeals based upon actual sales price of subject property when there is better evidence of a different value, such as that supported by verified sales of comparable properties. (NC Court of Appeals – 1985)
- Appeals based upon the actual rents of a commercial property when those rents are not reflective of the economic rent for that property type. (NC Supreme Court -1963 and 1972).
- Appeals based upon the economic ability of the owner to pay the anticipated tax.

APPEALS PREPARATION CHECK LIST

- Complete one form for each parcel to be appealed. (Section 1)
- List the Owner's name as it appears on the deed. (Section 1)
- Indicate the person who will appear at the hearing. (Section 1)
- Indicate the address to mail all correspondence concerning the appeal. (Section 1)
- Indicate the owner's opinion of value on all valuation appeals. (Section 3)
- Form signed and dated by Owner. (Section 4)
- Attach Supporting Documents – Appraisals, Comparables, etc.