



# 2017 Formal Appeal: Notice of Appeal to the Orange County Board of Equalization and Review

OWNER: _____	REAL PROPERTY APPRAISED VALUE: _____
PIN #: _____ ABSTRACT #: _____	DEFERRED VALUE: _____
ACRES: _____ NEIGHBORHOOD #: _____	EXEMPTION / EXCLUSION VALUE: _____
PROPERTY DESCRIPTION/ADDRESS: _____	VALUE TO BE ASSESSED: _____

1. **What is your relationship/affiliation with the owner or property?**  
 Owner    Attorney    Property Mgr.    Certified Public Acct    Tax Representative    Other Representative

2. **Review the property's characteristics on the Orange County website at [bit.ly/ocnctaxsearch](http://bit.ly/ocnctaxsearch) and complete the following:**

- Are there any discrepancies?    Yes    No    I don't know

If yes, note them here: \_\_\_\_\_

- In your opinion, is the finished area\* accurate?    Yes    No    I don't know

If no, enter opinion of square feet \_\_\_\_\_ and source of opinion \_\_\_\_\_

\*Because property tax assessments are performed with mass appraisal methods, our finished area (square feet) is calculated from outside measurements that are rounded to the nearest one-foot and upper floor finished areas are calculated by story height factors. Therefore, our finished area may have some level of variation with actual floor plan calculations, but the difference should not be significant.

3. **In your opinion, what is the market value of this property as of January 1, 2017?** \_\_\_\_\_

4. **Upon what do you base your opinion of market value? Please use our 2017 Revaluation Sales Bank located here: [bit.ly/ocncsalesbank](http://bit.ly/ocncsalesbank)**

- Recent Appraisal    Recent Comparable Sale    Recent Purchase    Recent Income/Expense Data

- Incorrect Data    Condition/Maintenance    Recent Construction Cost

Other, please explain: \_\_\_\_\_

5. **Has the property been recently appraised?**    Yes    No

If yes, please submit a copy of the appraisal with your appeal and complete the following:

Appraised Value: \_\_\_\_\_ Effective Date of the Appraisal: \_\_\_\_\_

Reason for Appraisal: \_\_\_\_\_

**Has the property changed since the appraisal was completed?**    Yes    No

If yes, please provide a description of the changes: \_\_\_\_\_

Cost of Changes: \_\_\_\_\_ Month/Year Changes Completed: \_\_\_\_\_

6. **Has the property been listed for sale recently?**    Yes    No

If yes, complete the following:   Listed Price: \_\_\_\_\_ Date Listed: \_\_\_\_\_

7. **Was the property recently purchased?**    Yes    No

If yes, complete the following:   Purchase Price: \_\_\_\_\_ Purchase Date: \_\_\_\_\_

Describe any special conditions pertaining to the sale: \_\_\_\_\_

**Has the property changed since the sale?**    Yes    No

If yes, please provide a description of the changes: \_\_\_\_\_

Cost of Changes: \_\_\_\_\_ Month/Year Changes Completed: \_\_\_\_\_

8. Is this a residential property?  Yes  No

If yes, complete the following if known:

Construction Type:  Stick-built Home (built on site)  Modular Home  Manufactured Home

Total Finished Area: \_\_\_\_\_ # Baths: Full \_\_\_\_\_ Half \_\_\_\_\_ # Fireplaces: \_\_\_\_\_ Central Air:  Yes  No

Basement?  Yes  No If yes, estimated square feet: Finished \_\_\_\_\_ Unfinished \_\_\_\_\_  
(Finished: Walls, floors and ceiling finished / Unfinished: Concrete floors, exposed walls and ceilings)

Walk-Up Attic?  Yes  No If yes, estimated square feet: Finished \_\_\_\_\_ Unfinished \_\_\_\_\_  
(Finished: Walls, floors and ceiling finished / Unfinished: Exposed rafters and sub-flooring)

9. Is this an income producing property?  Yes  No

If yes, please submit a copy of your income and expense data with your appeal.

10. If this lot/acreage is vacant, is there any reason it could not be improved?  Yes  No  Not Vacant

If yes, please explain: \_\_\_\_\_

11. Please provide any additional information in support of your opinion of value: (Attach a separate sheet, if necessary)

12. Is the name and mailing address shown on the Revaluation Notice correct?  Yes  No

If no, please provide current owner's name/ mailing address: \_\_\_\_\_

13. Who should we contact for additional information or to discuss the value of the property:

Contact Name: \_\_\_\_\_ Preferred Telephone #: \_\_\_\_\_

E-mail Address: \_\_\_\_\_ Alternate Telephone #: \_\_\_\_\_

Preferred method of contact: (Circle one) Telephone / E-mail

Please check the appropriate box:

\_\_\_\_\_ I wish to personally present my appeal to the Board and understand I will be notified of my appointment by my preferred method of contact (see #13 above).

\_\_\_\_\_ I wish for this appeal form and all supporting documents I am providing to serve as my appeal.

**AFFIRMATION:** I hereby certify that the information and attached documentation contained herein is true and correct to the best of my knowledge and the information I submit is subject to the North Carolina public records law (NCGS Chapter 132).

Signature of owner or authorized representative

Date

Print Name: \_\_\_\_\_

MAIL COMPLETED FORM TO: Orange County Board of Equalization and Review, PO Box 8181, Hillsborough NC 27278-8181

PLEASE ATTACH ANY RELEVANT DOCUMENTATION THAT SUPPORTS YOUR APPEAL OR OPINION OF VALUE

**\*\*BE SURE TO KEEP A COPY OF ALL DOCUMENTS FOR YOUR RECORDS\*\***

QUESTIONS? Call: 919-245-2100 Option #2 E-mail: [reval@orangecountync.gov](mailto:reval@orangecountync.gov) Fax: 919-644-3091

## **Instructions for Formal Appeal Form**

1. Indicate your relationship to the owner of the property or to the property itself.
2. Review your property characteristics on our website at [bit.ly/ocnctaxsearch](http://bit.ly/ocnctaxsearch) for discrepancies.
3. Share with us your opinion of the market value of the property as of January 1, 2017.
4. Tell us how you developed your opinion of the market value that you provided in #3.
5. Let us know if you have a recent appraisal of your property. Provide a copy with your appeal.
6. If the property is currently listed for sale or has been recently listed for sale, let us know the listed price and the date it was listed. While listings are asking prices and are not indicators of market value, we would like to have that information to take into consideration.
7. If you recently purchased this property, share that information with us so that we can consider it. Also indicate if the property has changed since the purchase (i.e. new additions, renovations, demolitions, etc). A recent sale price that differs from the tax value does not necessarily indicate that a change is warranted. Our legislative mandate is to appraise property at a fair market value which is the most probable price a property would bring in a competitive and open market. We must review all sales to determine the most probable price, which may or may not be the same as your purchase price.
8. If this is a residential property, please provide the requested information.
9. If this is an income-producing property, submit a copy of your income and expense data with your appeal. Income and expense information is confidential and will be treated as such.
10. Indicate whether the lot is improved or vacant. If this lot is vacant and there are reasons why it could not be improved, please explain. Attach any supporting documentation that you may have.
11. Please share any additional information in support of your opinion of value. Keep in mind that your opinion of value should be based on fair market value which is the most probable price a property would bring in a competitive and open market. The opinion of value should not be based on the percentage change from the prior value.
12. Please verify your name and mailing address information.
13. Please provide the contact information for this appeal.

### **General Information**

Please submit appeal by **JUNE 29, 2017** or within 30 DAYS of the date on your Notice of Decision or Notice of Value Change, whichever is later.

To submit the completed form and documentation:

- Mail to: Orange County Board of Equalization and Review  
PO Box 8181  
Hillsborough NC 27278-8181
- Submit in person at the Orange County Tax Office on the 2<sup>nd</sup> floor of the Gateway Center  
228 South Churton Street in Hillsborough
- Scan and email to [reval@orangecountync.gov](mailto:reval@orangecountync.gov)
- Fax to 919-245-3091(indicate number of pages sent)

Once your written Notice of Appeal to the Board of Equalization and Review (Board) is received and processed, you will be contacted with an appointment date and time. You may also opt to have your information considered without personally appearing before the Board.

After your evidence has been presented, and at a later time set aside by the Board, all of the relevant data presented will be considered and the Board will reach a decision. The Notice of Decision is mailed to the taxpayer after the adjournment of the Board.

Upon receiving the Board's Notice of Decision, you have the option to further appeal to the North Carolina Property Tax Commission (NCPTC). You must appeal to the NCPTC in writing within 30 days of the notification from the Board. Information on how to appeal to the NCPTC is included in the Notice of Decision. You may go online for more information on the NCPTC at <http://www.dor.state.nc.us/taxes/property/ptc.html>.

The Board of Equalization and Review consists of Orange County residents appointed by the Orange County Board of Commissioners. The job of these residents is to consider the information that you provide, and from that, determine a fair and equitable tax value.

**The assessed value estimated by the Tax Office is based on the market value as of the date of the most recent revaluation. That date is January 1, 2017.** Values remain unchanged during the revaluation cycle unless there are changes made to the property such as subdivisions, merges, new construction, or renovations to name a few.

North Carolina General Statutes require that the Board of Equalization and Review presume that the assessed value is correct until you prove otherwise. For the Board to make an adjustment in value you must provide evidence that the tax value is incorrect.

Helpful documentation to include: pictures of serious deficiencies of the property, comparable sales (preferably from the same neighborhood or area).

If you are appealing your land value because it cannot be developed due to unsuitable soils and does not have access to public sewer, then you should supply the Board with copies of any documentation that states that the property is not suitable for an on-site wastewater system installation. You may acquire such documentation from the Orange County Environmental Health Department, 131 West Margaret Lane in Hillsborough. Phone number is (919) 245-2360.

For commercial properties – when hearing appeals on commercial or income producing properties, there will typically be a certified general appraiser sitting on the Board. Appraisals including all three approaches to value are strongly urged. In the absence of an appraisal, income and expense reports with well-documented rents, vacancy rates, expenses, and well-supported capitalization rates are suggested. Recent comparable sales plus any recent cost data would also be helpful.

#### **QUESTIONS?**

**Call: 919-245-2100 Option #2**

**Fax: 919-644-3091 (indicate total number of pages sent)**

**E-mail: [reval@orangecountync.gov](mailto:reval@orangecountync.gov)**