

2018

APPEAL TO THE FORSYTH COUNTY BOARD OF EQUALIZATION AND REVIEW

Property ID: # [redacted] Prior ID # [redacted]
Property Address [redacted] 2018 Appraised Value \$ [redacted]

The undersigned does hereby request a hearing to appeal the current assessed value of the property described above. The undersigned understands that the board may sustain, lower or raise the assessed value.



OFFICE USE ONLY:
Date Received: \_\_\_\_\_
Received By: \_\_\_\_\_
Notice Date: \_\_\_\_\_
Date Printed: [redacted]

APPEAL INFORMATION

All property is to be appraised at 100% of fair market value. Assessed values for Real Property are as of 01/01/17. Assessed values for Personal Property are as of 01/01/18. See reverse side for appeal instructions.

- 1) What is the fair market value of your property? \_\_\_\_\_
2) Why do you think the appraised value (see above) is not fair market value? \_\_\_\_\_

- 3) Evidence submitted to support your appeal: (Include copies of supporting information)
Recent Appraisal (send complete copy of appraisal)
Recent purchase price (\$\_\_\_\_\_, date\_\_\_\_\_)
Recent construction cost (\$\_\_\_\_\_, date completed\_\_\_\_\_)
Comparable sales (attach list)
Rent or income information (include monthly rent, vacancy, expenses, etc)
Closing statements or bill of sale
Offers to sell, offers to purchase

In a non-appraisal year, all appeals must meet the requirements of N.C. General Statute 105-287.

I certify that the information given, including any attachments is true and correct and I verify I have the authority to file this appeal.

Appellant's Name Printed: \_\_\_\_\_ Home phone: ( ) \_\_\_\_\_

\* Appellant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Work phone: ( ) \_\_\_\_\_

\* If Appellant is not the owner of the above property: \_\_\_\_\_ Email address: \_\_\_\_\_

Appellant's mailing address: \_\_\_\_\_

\* Persons filing and/or presenting this appeal who do not hold an ownership interest in the subject property MUST include with the appeal an assessor-approved power-of attorney form signed by the owner(s). Failure to comply will invalidate the appeal.

DO NOT WRITE BELOW THIS LINE

Vote of Board Members:

Action of Board:

- ( ) Sustain Assessor's Value
( ) Reduced Value To \$\_\_\_\_\_
( ) Increased Value To \$\_\_\_\_\_
( ) Other\_\_\_\_\_

Board Chairman Signature

Action Date

## Instructions

The following information is to assist you in filing an appeal to the 2018 Forsyth County Board of Equalization and Review. These statements will tell you what is required of an appellant, help you complete the form on the reverse side and help you identify the supportive material required.

### GENERAL

- a) This form must be used in filing an appeal. **A SEPARATE FORM MUST BE COMPLETED FOR EACH RECORD BEING APPEALED.**

Return this form to: Forsyth County Board of Equalization and Review  
P O Box 757  
Winston-Salem, NC 27102-0757

- b) Review and correct (if necessary) the block and lot number (or account number if personal property), property address, owner's name and address, as shown on the top of the form. If this information is not pre-printed on the form, please complete this information.
- c) Appellants who file incomplete, unsigned, or untimely forms have no standing and cannot be scheduled for a board hearing.
- d) Generally, appeals must be filed by June 29, 2018. Exceptions would include:
- For Real Estate Appeals: If the notice of value is dated after June 15, 2018, the property owner (appellant) has 15 days to file an appeal.
  - For Non-Real Estate Appeals: If the notice of value is dated after September 1, 2018, the property owner (appellant) has 30 days to file an appeal.
  - For Registered Motor Vehicle (RMV) Appeals: Must be filed between thirty (30) calendar days prior and thirty (30) calendar days after the date of renewal.
  - For Vehicle Gap Property Tax Appeals: Must be filed within thirty (30) calendar days of the September 1 that follows the Gap Property Tax Notice date.
- e) Hearings before the Board are by appointment only.
- f) Appellants will be notified by first class mail of their appointed hearing date and time with the Board. Failure to appear at the appointed time may result in dismissal of the appeal and/or the appeal being heard in the appellant's absence.
- g) The value placed on the property by the Assessor's Office is presumed to be correct under the general statutes of North Carolina. The appellant bears the burden of proving that the assessed value substantially exceeds the fair market value of the property and that the Tax Assessor used either an illegal or an arbitrary method of assessing the property. Pertinent supportive information should accompany the appeal.
- h) "Market value" is defined as the price at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.
- i) The Board cannot give an appeal proper consideration unless the appellant submits factual information in support of the appellant's contentions of being incorrectly assessed.
- For Real Property Appeals, the information should be in the form of maps, fee appraisals with an effective date between 1/1/13 and 1/1/17, pictures, construction costs, sales of comparable properties that occurred between 1/1/13 and 12/31/16. Appellants of real property may request an on-site meeting with the County appraiser for the purpose of reviewing the property's interior factual items and/or condition. Request may be made in section #2 on the front of this form. If your appeal involves income producing (rental property), income and expense statements for 2014, 2015, and 2016 need to be provided. All grounds for the appeal, evidence, and necessary documents must be submitted at least 10 days prior to the appeal to enable the County have adequate time for review and verification. Also six complete copies of any presentations and materials the appellant desires the Board of Equalization and Review Members to consider must be received by the Clerk to the Board of Equalization and Review at least 10 days prior to the hearing.
  - For Individual Personal Property Appeals (including RMV Appeals and Vehicle Gap Appeals), the information should be in the form of pictures, bills of sale, odometer statements, condition statements, property make and model, etc. Manufactured home values include set-up, air conditioners and other amenities as applicable.
  - For Business Personal Property Appeals, the information should be in the form of appraisals, financial records, or any or any other relevant documents.