

DRAFT

THE APPEALS PROCESS

Informal Review

- *These reviews will be the simplest and quickest for the property owner.
- *The revaluation notices will provide instructions about filing procedures.
- *There is a deadline for filing these appeals, so do not wait!
- *If you are not satisfied with the results of your review, you will need to make an appointment for a Formal Appeal.

Board of Equalization and Review Formal Appeals

- *You will need to contact the Assessor's Office during the regular listing period to file for a formal appeal.
- *The Board of Equalization and Review will hear these appeals.
- *There is a deadline for filing these appeals, so do not wait! You will not be able to appeal again until the following year.
- *If you are not satisfied with the results of your appeal, additional legal remedies are available.

The North Carolina Property Tax Commission

- *Authorized to hear appeals from county boards of equalization and review.
- *Notice of appeal must be in writing and filed within 30 days after the board has mailed notice of its decision.
- *Hearings are conducted under the rules of evidence as practiced in the general courts of justice of the State.

The North Carolina Court of Appeals

- *Appeals from Commission decisions are to the Court of Appeals.
- *Appeals are based on the record made at the hearing.