



**MECKLENBURG COUNTY BOARD OF EQUALIZATION AND REVIEW
3205 FREEDOM DRIVE, SUITE 3500
POST OFFICE BOX 36819
CHARLOTTE, NORTH CAROLINA 28236**

PROCEDURES FOR FILING AN APPEAL – BUSINESS OR INDIVIDUAL PERSONAL PROPERTY

The procedures for filing an Appeal of Business or Individual Personal Property Assessment to the Mecklenburg County Board of Equalization and Review are outlined below for your information and assistance.

1. A taxpayer may appeal value, situs or taxability of the property within thirty (30) days after the date of the initial notice of value, per section 105-317.1(c) of the North Carolina General Statutes. If no previous notice of value has been created (per audit or discovery), the bill will serve as the official notification of value for business and individual personal property.
2. The taxpayer or taxpayer representative should first confer with the Assessor's Office concerning the assessed value, penalty, situs or taxability issue in question and to verify their right to appeal. All taxpayers are urged to provide the County Assessor's Office information about the appeal prior to the hearing in order for the personal property appraisers or auditors to review, and if appropriate, adjust the assessment at the informal level.
3. The taxpayer must complete a form supplied by the County Assessor's Office entitled NOTICE OF APPEAL OF ASSESSMENT – PERSONAL PROPERTY. A separate form must be completed for each personal property account in most cases. Taxpayer representatives or CPAs filing appeals on behalf of clients for an appeal of penalty may attach documentation for all clients to one appeal. Appeals relating to the audit of one entity with several accounts may be addressed on one appeal form. The appellant must complete all applicable sections of this form, and the appeal must be signed by the taxpayer.
4. The failure of the taxpayer to complete the Notice of Appeal of Assessment – Personal Property and to supply any additional documentation for the appeal prior to the hearing date may, at the discretion of the board, result in a dismissal of the appeal.
5. The taxpayer has the burden of proving that the valuation, penalty or situs (physical location) of the property as assessed by the County Assessor's Office was incorrect, or that the property was taxed in error. When appealing a valuation, the taxpayer must prove that the assessed value substantially exceeds the true market value of the property.
6. The taxpayer will be notified of the hearing date before the Board of Equalization and Review and will be given the opportunity to appear personally or to be represented by counsel.

Kenneth L. Joyner, RES, AAS
Assessor – Mecklenburg County

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NOTICE OF APPEAL OF ASSESSMENT – PERSONAL PROPERTY
ASSESSED VALUE / LATE LISTING PENALTY

SUBMIT

Tax Year: _____ Owner of Property: _____

Appellant: _____ Abstract #(s) _____

Address: _____

Personal Property Description: _____

Situs (Physical Location of Personal Property) _____

REASON FOR APPEAL (select all that apply):

- ASSESSED VALUE \$ _____
- PENALTY \$ _____
- TAXABILITY \$ _____

I wish to appeal the assessed value, taxability, and/or late listing penalty on the Personal Property described above for the following reason(s):

OWNER'S OPINION OF VALUE: \$ _____

Signed: _____

Date: _____

Phone: _____

E-mail Address: _____

SUBMIT

Please submit all substantiating information to:

Mecklenburg County Board of Equalization and Review
Assessor's Office
P.O. Box 36819
Charlotte, North Carolina 28236