

**Mecklenburg County
Assessor's Office
2012 Appeals Frequently Asked Questions**

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PROPERTY TAX PAYMENT QUESTIONS RELATED TO APPEALS

9. **Do I have to pay my 2012 property taxes while my appeal is pending? If I paid the 2012 tax bill and win the appeal, do I get a refund?**

TAX RELIEF QUESTIONS

10. **Is there any relief available to elderly or disabled individuals from real estate taxation? How do I obtain an Exclusion Form?**
11. **How can I tell if my exclusion is applied to my bill?**

2012 Answers

1. I disagree with the 2011 Revaluation (Reappraisal) value assigned to my property and want to appeal for 2012. What are my options?

2011 is the revaluation year and every year after that is a "Non- Revaluation year", until the next revaluation. The laws that govern valuation and taxation do not allow revaluation values to be changed in a "Non-Revaluation year" (**GS 105-287**), except for specific situations cited in the statute below.

(a) In a year in which a general reappraisal of real property in the county is not made...the property shall be listed at the value assigned when last appraised unless the value is changed in accordance with this section. The assessor shall increase or decrease the appraised value of real property [from the last appraisal] to recognize a change in the property's value resulting from one or more of the following reasons:

- (1) Correct a clerical or mathematical error. [Examples could be square footage calculated incorrectly, transposition errors or data entry errors].
- (2) Correct an appraisal error resulting from a misapplication of the schedules, standards, and rules used in the county's most recent general reappraisal. [Re: Schedule of Values – SOV - adopted by the Board of County Commissioners for each general reappraisal].

- a. Recognize an increase or decrease in the value of the property resulting from a conservation or preservation agreement subject to [GS 121-4], the Conservation and Historic Preservation Agreements Act.
 - b. Recognize an increase or decrease in the value of the property resulting from a physical change to the land or to the improvements on the land, other than a change listed in subsection (b) of this section.
 - c. Recognize an increase or decrease in the value of the property resulting from a change in the legally permitted use of the property.
- (3) Recognize an increase or decrease in the value of the property resulting from a factor other than one listed in subsection (b).

(b) In a year in which a general reappraisal of real property in the county is not made, the assessor may not increase or decrease the appraised value of real property, as determined [from the last appraisal], to recognize a change in value caused by:

- (1) Normal, physical depreciation of improvements;
- (2) Inflation, deflation, or other economic changes affecting the county in general; or
- (3) Betterments to the property made by:
 - a. Repainting buildings or other structures;
 - b. Terracing or other methods of soil conservation;
 - c. Landscape gardening;
 - d. Protecting forests against fire; or
 - e. Impounding water on marshland for non-commercial purposes to preserve or enhance the natural habitat of wildlife.

(c) An increase or decrease in the appraised value of real property authorized by this section shall be made in accordance with the [SOV] used in the county's most recent general reappraisal. An increase or decrease in appraised value made under this section is effective as of January 1 of the year in which it is made and is not retroactive. The reason for an increase or decrease in appraised value made under this section need not be under the control of or at the request of the owner of the affected property. This section does not modify or restrict the provisions of G.S. 105-312 concerning the appraisal of discovered [not previously listed] property.

(d) Notwithstanding subsection (a), if a tract of land has been subdivided into lots and more than five acres of the tract remain unsold by the owner of the tract, the assessor may appraise the unsold portion as land acreage rather than as lots. A tract is considered subdivided into lots when the lots are located on streets laid out and open for travel and the lots have been sold or offered for sale as lots since the last appraisal of the property.

2. I disagree with my Real Estate 2012 NOTICE OF VALUE I received for major changes that occurred after January 1, 2011. What can I do?

You will not receive a 2012 Notice of Value unless your property has experienced changes that occurred after January 2011. If your value has changed you may file an appeal by completing the form attached to the 2012 Notice of Value and submitting any information to substantiate your request for review, prior to the deadline date.

- Appeals to Notices of Value must be made prior to the adjournment of the Board which was June 4, 2012.
- However, if the notice of change in value was mailed fewer than 15 days prior to the Board's adjournment, a request for hearing must be made within 30 days after the notice of the change in value was mailed to you.
- If you have missed the deadline dates described above, see Untimely Appeal instructions in the answer to question #6 below.

3. I agree with my Real Property 2012 Negotiated Value. What are my options?

The Assessor's Office may recommend a change in value for an appealed property, based on the evidence submitted by the owner. The property owner will be notified, and if in agreement with the change, will be sent a Negotiated Value (NV) form. Sign and date the NV form, and return it in the envelope provided to the Assessor's Office within 30 days of the letter date. The NV form will be submitted to the Board at the time of your hearing (you do not have to be present), and on its acceptance,

will conclude your appeal. If the Board does NOT accept it, you will be scheduled for a later hearing to present your case.

4. How do I request a formal appeal to the Board?

The last date for requesting a formal appeal before the Board for 2012 was June 4, 2012. However, if you receive a new Notice of Value for 2012, the notice includes a form for appealing the new valuation to the Board, within 30 days from the date the notice was mailed.

5. How do I know my appeal to the Board was received and when my hearing is scheduled? What if I can't make the scheduled hearing?

You will initially receive a postcard receipt, notifying you of your appeal number and confirming the information in your request. You will also receive the [Rules of Procedure](#) and other information about your upcoming appearance before the Board.

Scheduling for the Board requires considerable lead time in order to prepare the cases for the hearing (i.e., the docket) and to notify the taxpayers. You will receive a hearing notice prior to your scheduled date. This notice will contain the timeframe for submitting documentation to support your appeal, and the date your appeal is scheduled to be heard by the Board. Please do not wait until you receive your hearing letter to start preparing your submission to the Board. You need to be preparing your submission from the time you file your appeal.

Board hearings can be rescheduled by the Clerk only for medical or personal emergency, for which proof must be provided. All other requests must be made to the Board, with supporting documentation, and approved by the Board.

6. I missed the deadline for filing my appeal to the Board. What are my options?

You may still file an untimely appeal to the Board. If you feel there are circumstances that the Board should consider in determining if your appeal should be heard, you must include this with your appeal. You will be notified of a hearing date by the Board to determine whether to grant you an untimely appeal. If the Board decides to grant you a hearing on the merits, you will be so notified and a hearing date will be set. If the Board denies your untimely appeal, you will be so notified, and you can appeal to the North Carolina Property Tax Commission (Commission).

7. What can I expect at my Board hearing?

The Board allows each taxpayer to present his case, and then allows the County to present its case. All evidence related to the appeal should have been submitted previously in accordance with the timeframe provided in the hearing letter. Any evidence submitted after that date may not be considered by the Board or may not be allowed to be presented with your case. Additionally,

- Attendance at the Board hearing is not required; however, it is your right as a citizen to attend and present your appeal if you choose.
- An attorney is not required to represent you before the Board.
- You may appoint an attorney-in-fact to represent you using the authorized [Power of Attorney form](#).

8. I disagree with the decision of the Board. What are my next steps?

You may appeal the Board's decision (Notice of Decision) by filing a timely appeal with the North Carolina Property Tax Commission (Commission). The appeal must be received by the Commission or postmarked by the U.S. Postal Service within thirty (30) days from the mailing of the County Board's Notice of Decision. A copy of this Notice of Decision must accompany your appeal to the Commission.

If you wish to appeal to the Commission, you may:

1. Go online to the NC Department of Revenue website, complete the Notice of Appeal and Application for Hearing ([Form AV-14](#)), and mail to the Commission, together with a copy of this decision.

-OR-

2. Send a signed letter (Notice of Appeal) stating the grounds for the appeal and identifying the property being appealed. The Commission will then mail you Form AV-14, which you must complete and return to the Commission within 30 days from the date of the Commission's letter. You must include a copy of this Notice of Decision with Form AV-14.

You must include a copy of this Notice of Decision with Form AV-14. The Notice of Appeal and Application for Hearing (Form AV-14) and a copy of this decision letter, or your signed letter (Notice of Appeal) must be mailed to:

North Carolina Property Tax Commission,
P.O. Box 871
Raleigh, NC 27602

(919) 733-7711.

In addition, send a copy of your Notice of Appeal to both the Assessor's Office and the County attorney:

Mecklenburg County - Assessor's Office
700 East Stonewall St, Suite 300
Charlotte, NC 28202

Hamlin Wade
RUFF, BOND, COBB, WADE & BETHUNE, L.L.P.
831 E. Morehead St., Suite 860
Charlotte, NC 28202

Taxpayers may prepare their Notice of Appeal to be filed with the Commission. Attorneys licensed to practice law in this State may also prepare, sign and file the Notice of Appeal with the Commission on behalf of the taxpayers. However, a tax representative or agent is not permitted to prepare, sign or file the appeal on behalf of the taxpayers. Additional information is available on the NC Department of Revenue "[Property Tax Commission Frequently Asked Questions](#)" page, including the following:

- An individual may represent himself or herself at the hearing. Corporate taxpayers and counties must be represented by an attorney. Attorneys at law not authorized to practice in North Carolina must comply with the provisions of N.C. Gen. Stat. 84-4.1. See North Carolina Administrative Code, [Title 17, Rule 11 .0216](#).
- If the appellant is a trust, a trustee may appear for the trust; if the appellant is a partnership, a general partner may appear for the partnership. A family member may not represent another family member; an attorney-in-fact may not represent the grantor of the power of attorney. See North Carolina Administrative Code, [Title 17, Rule 11 .0217](#)

PROPERTY TAX PAYMENT QUESTIONS RELATED TO APPEALS

9. Do I have to pay my 2012 property taxes while my appeal is pending? If I paid the 2012 tax bill and win the appeal, do I get a refund?

In general, taxes are due and payable on September 1 of the year they are billed and become delinquent on the following January 6th. Since January 6th falls on a Sunday in 2013, the last day to pay without interest is Monday January 7, 2013, and the delinquent date is January 8, 2013. Collection enforcement is suspended only if an appeal is before the Board or the Commission.

Interest will continue to accrue on all delinquent bills until paid. If you submitted payment based on the value of your property before a reduction, a refund of overpaid taxes will be made. This process must go through the Board of County Commissioners for approval and can take 90-120 days. NOTE: Payment is refunded to whoever paid the tax. In some cases a Board or Commission appeal may go beyond January 8, 2013. In these cases where taxes have been paid on a higher value, interest will be included with the refund.

TAX RELIEF QUESTIONS

10. Is there any relief available to elderly or disabled individuals from real estate taxation? How do I obtain an Exclusion Form? See [Tax Relief](#).

11. How can I tell if my exclusion is applied to my bill?

You can verify this information on line through [Real Estate Lookup](#), [Public Web Access](#) bill detail, or by dialing 311 within the County (outside of Charlotte and Mecklenburg County you may call 704-336-7600).