



## MECKLENBURG COUNTY BOARD OF EQUALIZATION AND REVIEW

### FILING A FORMAL APPEAL - REAL PROPERTY in a Non-Reval Year

**Procedures for filing a formal appeal of real property assessment to the Mecklenburg County Board of Equalization and Review for the 2021 tax year are provided for your information and assistance:**

1. A separate REAL PROPERTY APPEAL REQUEST FORM should be completed for each parcel being appealed. The party making an appeal must complete all applicable sections of the form. The form must be signed by the Taxpayer or authorized representative. An authorized representative is an attorney at law or an attorney in fact designated under a duly executed power of attorney.
2. The requests to the Board of Equalization and Review **must be filed with the County Assessor's Office no later than June 30, 2021, the Board's adjournment date.** The only exception is for taxpayers receiving a notice of value change from the County Assessor's Office: they have the later of either the Board's adjournment date, or the "Last Date to Appeal" as stated in the notice, to appeal to the Board.
3. The Taxpayer has the burden of proving that the property was incorrectly valued by the Assessor's Office and that the tax value substantially exceeds the fair market value of the property. Mecklenburg County conducted a general revaluation in 2019. In a non-revaluation year, the County carries forward the previous year's value unless the assessed value should be changed for one or more of the reasons set forth in NCGS 105-287(a), including but not limited to: to correct a clerical or mathematical error; to correct an appraisal error resulting from misapplication of the 2019 Schedule of Values; to recognize a change in value due to a physical change to the land or to the improvements (i.e. new construction, remodel, demolition, permitted improvements, etc.); or to recognize a change in the legally permitted use of the property. The value of the property as of January 1 of this year will be determined in accordance with the 2019 Schedule of Values.
4. If the Assessor's Office recommends a change in value and the property owner agrees, the Assessor will send a Negotiated Value form for signature and return. Negotiated values will be presented to the Board without the property owner having to appear. If the Board rejects a negotiated value, then another hearing will be scheduled for the property owner to present the case to the Board. The Taxpayer will have the opportunity to appear personally, or to be represented by counsel or the Taxpayer's attorney in fact.
5. Failure of the taxpayer to submit the Formal Appeal Request Form as described in paragraph 1 above, or to supply supporting documentation for the appeal in a timely manner, may result in a dismissal of the appeal at the discretion of the Board. The Taxpayer should timely provide all relevant information supporting the basis for the appeal to enable the Assessor, where possible, to make adjustments prior to a hearing before the Board.

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



## 2021 REAL PROPERTY FORMAL APPEAL FORM

TAX YEAR **2021** PARCEL NUMBER \_\_\_\_\_

I am appealing:  Total Assessed Value  Use Value  Exemption  Penalties

OWNER NAME & ADDRESS	PROPERTY ADDRESS		
REPRESENTATIVE/TAX COMPANY NAME	REPRESENTATIVE ADDRESS		POA YES / NO
EMAIL	CONTACT NUMBERS (H)	(W)	(C) TODAY'S DATE

### PROPERTY OWNER'S OPINION OF VALUE AND BASIS FOR APPEAL

In your opinion, what is the fair market value of this parcel as of 1/1/2019? \$ \_\_\_\_\_

Upon what do you base your opinion? (check as appropriate)

- |                                                                                                       |                                                                                   |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| <input type="checkbox"/> Appraisal ( <i>attach complete copy</i> )                                    | <input type="checkbox"/> Purchase (include details)                               |
| <input type="checkbox"/> Construction cost<br>( <i>attach cost information including contractor</i> ) | <input type="checkbox"/> Asking price ( <i>attach copy of listing agreement</i> ) |
| <input type="checkbox"/> *Recent comparable sales ( <i>attach detailed information</i> )              | Photos to support reason for appeal ( <i>attach photos</i> )                      |

\* Recent is considered between 1/1/2017 and no later than 12/31/2018.

**NCGS 105-287(a) reason(s) authorizing change in value (see paragraph 3 of instructions):**

\_\_\_\_\_

**For Commercial Property:** Please attach copies of financial information supporting your opinion of value, such as Income and Expense Reports (P&L Statements) for 2017 and subsequent years.

**Additional Information Supporting your value:** \_\_\_\_\_

\_\_\_\_\_ (*attach additional sheets as necessary*)

\_\_\_\_\_  
Owner/ Representative Signature

\_\_\_\_\_  
Date

SUBMIT

**YOUR 2021 ASSESSED VALUE MAY BE APPEALED FOR THE FOLLOWING REASONS:**

**YES**

Assessed Value is substantially higher than Market Value

Assessed Value is substantially less than Market Value

Assessed Value is inequitable with similar properties

**NO**

The percentage increase over the previous Assessed Value

Your financial ability to pay the taxes or Insurance Value

Historical construction cost

**The deadline to file a Formal Appeal for review by the BER is June 30, 2021.**

**BOARD OF EQUALIZATION AND REVIEW**

You have a right to file a Formal Appeal to the Board of Equalization and Review. You may request an appeal any time prior to the adjournment of the Board of Equalization and Review or within 30 days of your last Notice of Assessed Value. All requests for appeal must be made in writing and on the proper form. Appeal forms are also available at the County Assessor's Office or on-line at [MeckReval.com](http://MeckReval.com). The Board of Equalization and Review will plan to convene on Monday May 3, 2021 and adjourn on Wednesday June 30, 2021. Actual times and location will be advertised in the local newspaper and on our website, [MeckReval.com](http://MeckReval.com).

**COMMENTS:**

---

---

---

**INFORMATION ON THIS FORM IS REQUIRED**

**INCOMPLETE FORMS MAY DELAY YOUR APPEAL**

**If you have questions about completing this form or about the revaluation in general, visit our website [MeckReval.com](http://MeckReval.com) or you may call 980-314-4226.**

**SUBMITTAL INSTRUCTIONS**

**Please submit all formal appeals, along with all supporting documentation, by any of the following methods:**

**Online:**

[www.MeckReval.com](http://www.MeckReval.com)

**By Mail:**

Mecklenburg County Board of Equalization and Review  
Real Property Appeal- Real Property  
P.O. Box 31127  
Charlotte, North Carolina 28231

**By Email:**

[Appeals@mecklenburgcountync.gov](mailto:Appeals@mecklenburgcountync.gov)

**In Person:**

**Valerie C. Woodard Center**  
3205 Freedom Dr, Suite 3500  
Charlotte, North Carolina 28208