ALLEGHANY COUNTY
2014 INFORMAL REVIEW FORM

Date Prepared:_____ Neighborhood:_____

Parcel Number:_____ Description:_____

Current Tax Value $:_____ _____

Owner:_____**Address:**_____

North Carolina Law requires that real estate be appraised at market value effective as of the date of the last General Reappraisal (1/1/07). Market value is the sale price when the seller and buyer both know the facts about a property and are not under any pressure to buy or sell.

Do you think the appraised value varies significantly from the market value for this property as of **1/1/07**? ___yes ____no

If yes, why?_____

OPINION OF VALUE

What is your opinion of value? (required) $_____

Upon what do you base your opinion?
(Check the ones that apply and include copies of any appraisals, closing statements, offers to sell or other documents.

_____Personal Opinion _____Recent Purchase ____Recent Asking Price _____Comparable Sale

_____Recent Appraisal _____Recent Construction Cost _____Non-Buildable Lot (documentation req'd.)

BUILDING INFORMATION

(For properties with buildings, check as appropriate and fill in the blanks)

_____This building is my home _____A home I rent to someone else _____Other:_____

_____Number of bedrooms _____Number of bathrooms _____number of half baths (no tub or shower)

_____This building has central heating _____central air conditioning _____a fireplace: ___gas ___wood

_____This building has a basement _____Completely finished _____Partially finished _____Unfinished

_____This building has an upper story _____Completely finished _____Partially finished _____Unfinished

_____This building has an attic _____Completely finished _____Partially finished _____Unfinished

The total heated area of this building is_____ ; _____I have measured ____I have estimated _____I do not know

If the home is and older home with a new addition, what year was the original home built?_____

INCOME INORMATION

(For properties rented to others)

The total rent for one year is:_____ Utilities paid by ____tenant ____Me (give costs below)

$_____Heat $_____Water $_____Electricity $_____Other

ATTACH ANY OTHER INFORMATION THAT SUPPORTS YOUR OPINION OF VALUE

OWNERS NAME_____**(please print) DATE**_____
OWNERS SIGNATURE_____**DAYTIME PHONE**_____

GENERAL INFORMATION

The Tax Department may informally review an appeal of value. The Board of Equalization and Review decides all Formal Appeals. The Board of County Commissioners acts as the Board of Equalization and Review and it acts independently of the Tax Department. Decisions by the Board may be appealed to the State Property Tax Commission in Raleigh. Decisions of the Property Tax Commission may be appealed to the NC Court of Appeals.

The Board of Equalization and review must convene between the first Monday in April and the first Monday in May. In accordance with law, the Board's schedule for the opening and closing dates to accept appeals must be advertised in a paper having a general circulation within the County.

A property owner may file an appeal annually, provided it is filed within the statutory appeal period. Appeals filed after an appeal deadline are considered invalid.

The Schedule of Values, Standards and Rules, adopted in conjunction with the 2007 General Reappraisal Program, is the basis for all issues of value. The status of the property is determined annually as on January 1. For example, in 2008, a partially completed house constructed during 2007 would be valued as if it existed on January 1, 2007. However, its taxable status, that is its percentage of completion, would be determined as of January 1, 2008.

North Carolina General Statutes

NCGS 105-296 Powers and duties of assessor, (I)

Prior to the first meeting of the board of equalization and review, the assessor may, for good cause, change the appraisal of any property subject to assessment for the current year. Written notice of a change in assessment shall be given to the taxpayer at his last known address prior to the first meeting of the board of equalization and review.

NCGS 105-287 Changing appraised value of real property in years in which general reappraisal or horizontal adjustment is not made.

(a) In a year in which a general reappraisal or horizontal adjustment of real property in the County is not made, the assessor shall increase or decrease the appraised value of real property, as determined under GS 105-286, to recognize a change in the property's value resulting from one or more of the reasons listed in this subsection. The reason necessitating a change in the property's value need not be under the control of or at the request of the owner of the affected property. (1) Correct a clerical or mathematical error. (2) Correct an appraisal error resulting from a misapplication of the schedules, standards, and rules used in the county's most recent general reappraisal or horizontal adjustment. (2a) recognize an increase or decrease in the value of the property resulting from a conservation or preservation agreement subject to Article 4 of Chapter 121 of the General Statutes, the Conservation and Historic Preservation Agreements Act. (2b) 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. (2c) 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 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 or horizontal adjustment to real property in the county is not made, the assessor may not increase or decrease the appraised value of real property, as determined under GS 105-286, 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 schedules, standards, and rules used in the county's most recent general reappraisal or horizontal adjustment. 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. This section does not modify or restrict the provisions of GS 105-312 concerning the appraisal of discovered property.

NCGS 105-322 County Board of Equalization and Review

(g) Powers and Duties. (2) Duty to Hear Taxpayer Appeals. – On request, the board of equalization and review shall hear any taxpayer who owns or controls property taxable in the county with respect to the listing or appraisal of the taxpayer's property or the property of others. A. A request for a hearing under the subdivision (g)(2) shall be made in writing to or by personal appearance before the board prior to its adjournment. However, if the taxpayer requests review of a decision made by the board under the provisions of subdivision (g)(1) above, notice of which was mailed fewer than 15 days prior to the board's adjournment, the request for a hearing thereon may be made within 15 days after the notice of the board's decision was mailed. B. Taxpayers may file separate or joint requests for hearings under the provisions of this subdivision (g)(2) at their election. C. At a hearing under provisions of this subdivision (g)(2), the board, in addition to the powers it may exercise under the provisions of subdivision (g)(3), below, shall hear any evidence offered by the appellant, the assessor, and other county officials that is pertinent to the decision of the appeal. Upon the request of an appellant, the board shall subpoena witnesses or documents If there is a reasonable basis for believing that the witnesses have or the documents contain information pertinent to the decision of the appeal. D. On the basis of its decision after any hearing conducted under this subdivision (g)(2), the board shall adopt and have entered in its minutes an order reducing, increasing, or confirming the appraisal appealed or listing or removing from the tax lists the property whose omission or listing has been appealed.

NCGS 105-381 Taxpayer's remedies

(a)(a) Statement of Defense. – Any taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property shall proceed as hereinafter provided. (1) For the purpose of this subsection, a valid defense shall include the following: a. A tax imposed through clerical error; b. An illegal tax; c. A tax levied for an illegal purpose. (2) If a tax has not been paid, the taxpayer may make a demand for the release of the tax claim by submitting to the governing body of the taxing unit a written statement of his defense to payment or enforcement of the tax and a request for release of the tax at any time prior to payment of the tax. (3) If a tax has been paid, the taxpayer, at any time within five years after said tax first became due or within six months from the date of payment of such tax, whichever is the later date, may make a demand for a refund of the tax paid by submitting to the governing body of the taxing unit a written statement of his defense and a request for refund thereof.