

Board of Equalization & Review Assessment Appeal Process

WHO May File an Appeal

Any property owner who owns or controls taxable property in the county may appeal the appraisal of their property during the specified appeal period each year. Here “controls” refers to situations in which the individual appealing is not actually the owner, but nonetheless has the authority to make decisions regarding the property (example – a trustee, power of attorney or guardian).

An attorney at law may file an appeal with the Board of Equalization and Review for their clients who own property in the county.

WHEN is the Specified Period to File an Appeal

Appeal applications are available beginning February 1 thru March 31 or until the Board of Equalization and Review adjourns. These are available in the Tax Assessor’s office or may be obtained by calling 828-894-8500.

The Board of Equalization and Review must meet annually and must hold its **first** meeting on or between the first Monday in April and the first Monday in May per North Carolina General Statute 105-322. A notice is published at least 10 days before the first meeting in a local paper of the date, time, place and purpose as well as an expected adjournment date.

WHAT must my Appeal be Based On?

In appealing the value of your property, you must provide evidence that the county value was substantially higher than market value on **January 1, 2021** (Polk County’s most recent reappraisal).

Examples of relevant evidence to include:

1. Sale prices of properties comparable to yours, which sold during the year before the county’s January 1, 2021 revaluation.
2. An appraisal with an effective date of January 1, 2021 or before.
3. Unequal assessed values for properties comparable to yours.

You **cannot** appeal the value of your property based on:

1. Amount of your tax bill
 2. Your ability to pay the tax bill
 3. The percentage of increase in your value from a previous assessment
 4. A national decline in market values due to economic conditions
 5. What you paid for the property after the January 1, 2021 date
- By statute, **neither** the county nor the Board of Equalization & Review

can change the value of your property based on changes in economic conditions which occur after the last appraisal and which affect the county in general (G.S. 105-287(b)(2)).

For example, the tax value was set by the county at \$150,000 on January 1, 2021, but today's market value is only \$130,000 because of a recent decrease in local real estate values, **neither** the county not the Board of Equalization & Review is permitted to lower the tax assessment value. For the same reason, your tax value **cannot** be raised if today's market value is \$180,000 because of an increase in the local real estate values. Local real estate market conditions only affect tax assessment values when the county conducts a reappraisal which must be done at least every four (4) years.

The assessor can increase or decrease the appraised value of real property in a non-reappraisal year for one or more of the following reasons (G.S.105-287(a)) :

1. Correct a clerical or mathematical error
2. Correct an appraisal error resulting from a misapplication of the 2021 Schedule of Values
 - 2(a). 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.
 - 2(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.
 - 2(c). Recognize an increase or decrease in the value of the property resulting from a change in the legally permitted use of the property.

Steps to Appeal to the Board of Equalization & Review

Obtain appeal form from Tax Assessor's office between Feb-March. Complete, sign and return appeal form before March 31. Be sure to include any relevant evidence to support your appeal and value.

You will be notified by the Tax Assessor's office of your scheduled time and date before the Board at least 7 days before the scheduled day. These times are difficult to change as the Board only meets specific days during this period. You do not have to appear in person but you may wish to do so. If you cannot appear, all relevant evidence sent will be presented to the Board along with your appeal application.

The Board of Equalization & Review will review all information submitted and make a decision. The decision of the Board will be mailed to the property owner within thirty (30) days of the date of the Board meeting.