

STANDARDS FOR APPRAISAL AND ASSESSMENT

§ 105-283. Uniform appraisal standards. **All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used. Per NCGS 105-287, all property appraisals must be made in accordance with the 2021 Schedule of Values, Standards and Rules, which were duly adopted for the 2021 County-wide Reappraisal. Therefore, all properties must be appraised at their market value as of January 1, 2021.**

Board of Equalization and Review: If you are not satisfied with the results of the informal review by the County Assessor's Office or failed to receive an informal review, you have the right to file a formal appeal with the Board of Equalization and Review.

Board of Equalization and Review – Formal Appeals

What is the Board of Equalization and Review?

The Board of Equalization and Review is the first step in the formal appeal process. The Board is authorized to hear appeals of listing and appraisal decisions of the Person County Assessor's Office. The Board is composed of five members and two alternates appointed by the Person County Board of County Commissioners.

How and when are appeals to the Board of Equalization and Review to be filed?

A request for appeal to the Board of Equalization and Review must be made in writing. The request must clearly identify the property in question. The property owner or the property owner's attorney must sign the request. A non-attorney "tax representative" may sign a request only if they attach to such request a copy of their "power-of-attorney" to represent the property owner. In the case of a partnership or corporation, a request for appeal must be signed by a general partner of a partnership, an officer of a corporation, or an attorney for the organization. A Person County Board of Equalization and Review Appeal Form is included with this letter. This form must be completed and returned to the Tax Office before April 18, 2023 at 9:00am.

A request for appeal of real estate must be filed prior to the adjournment of the Board of Equalization and Review for the purpose of accepting appeals. The Board will be accepting appeals starting April 1. All appeals filed will be scheduled for a hearing appointment after the filing deadline. No appeals may be accepted if filed after adjournment on April 15, 2024 at 9:00am.

What are the grounds for an appeal?

Grounds for appealing "valuation" decisions are generally (1) that the property has been appraised at a figure substantially over or under its true value in money, or (2) that the property is appraised at a greater percentage of its true value in money when compared to other similar property in the county.

The amount of the change in value or your ability to pay are not valid reasons to appeal. Prior to making your decision to appeal make sure that you review all relevant data concerning the value of your property including: recent sales that have occurred in your area, current construction cost, and the county's property record card. The objective of the Board is to insure that all properties are valued at 100% of their fair market value as of January 1, 2021, the effective date of the County's most recent revaluation. Therefore, the result of any appeal may be; a decrease in value, an increase in value, or the value may remain unchanged.

Where and when are appeals heard?

Hearings before the Person County Board of Equalization and Review are held in the Tax Office **conference room, 13 Abbitt St, Roxboro, NC.** Appeals will be heard by appointment only on the days scheduled by the Board. Appointments will be scheduled based on a timely filing of appeal received before April 1, 2024.

Who will be present at the hearing?

The five members of the Board of Equalization and Review and the County Assessor acting as clerk to the Board will conduct the hearing. The County Assessor will provide a secretary to take the minutes of the meeting. The appraiser responsible for the property in question will attend to present the County's position on the appeal. The meeting is open to the public and there may be others in attendance.

Unless the County Assessor and the property owner have reached an assessment agreement prior to the hearing, the property owner (or representative) should be present. If the owner is not present or represented at the hearing the Board will make a decision on evidence presented. Property owners are allowed to represent themselves at the Board of Equalization and Review, or they may send an attorney, or they may grant Power of Attorney to a representative.

How are hearings conducted?

A hearing before the Board of Equalization and Review is the first step in the Formal Appeal Process. In hearings involving "valuation," the county's appraisal is presumed to be correct. In order for a property owner to prevail, they must carry the burden of proof. The property owner may bring witnesses; however, due to limited time, they are encouraged to bring seven (7) copies of all evidence in written form. An appraiser from the office of the County Assessor will inspect the property and take photographs prior to the hearing. The appraiser will present his recommendation to the Board at the hearing. After all evidence is presented, the Board will make a decision and inform the property owner in writing, within thirty (30) days after the hearing.

Anyone desiring further information concerning the Board of Equalization and Review may contact the Person County Tax Office, PO Box 1116, Roxboro, NC 27573 or call 336-322-6111. Email tax@personcountync.gov