

FILING AN INFORMAL APPEAL

STATE YOUR CASE

- Note the **Date** of the notice, and the **Last Date to Appeal** (must be received or postmarked by this date).
- The perforation for the tear-off form is 1/3rd of the way from the top – retain the upper portion for your records.
- Two reasons are given for appealing your value – check one or both as they apply:
 - MORE THAN ITS FAIR MARKET VALUE** – unable to sell at appraised value, possible error in listing, property is impaired in some way;
 - NOT EQUALLY APPRAISED** – instead of or in addition to reason (A), similar properties that you know are assessed or recently sold at values significantly different – higher OR lower - from your value (list the property or properties for reference).
- Enter your own **OPINION OF VALUE**.
- Values are based on data collected in the two years prior to the revaluation year. Therefore provide this information only if your property has sold, or has undergone changes affecting value, during this period.
- Provide information for any attempt you've made - **LISTED FOR SALE** - in the last two years.
- Select one or more of the reasons to **BASE YOUR OPINION**.
- Sign and date the form, and provide a phone number where you are easily accessible.

NOTICE OF REAL PROPERTY ASSESSED VALUE
** THIS IS NOT A BILL **

Mecklenburg County Assessor's Office
Real Estate Appraisal Division
P. O. Box 31127, Charlotte NC 28231
http://tax.charmeck.org

Due: 03/08/2011 Last Date to Appeal: 03/08/2011
Property Desc: 400 NORTH CHURCH STREET CHARLOTTE
Legal Desc: 09223-940 UNIT 420 LUF 437

#BWOEL304 *****AUTO** 5-DIGIT 28202 TAX YEAR Deed Reference 10968 084
2011 Market Value 254,910
Parcel Deferred Value 0
123-123-12 Historic Use Value 0

400 NORTH CHURCH ST #120
CHARLOTTE NC 28202

YOU ARE HEREBY NOTIFIED THAT AS OF 1/1/2011 YOUR ASSESSED VALUE HAS CHANGED DUE TO:
COUNTY-WIDE REVALUATION

PLEASE DETACH HERE TO APPEAL. RETAIN TOP PORTION FOR YOUR RECORDS. *SEE REVERSE FOR INSTRUCTIONS*

Parcel Number	Date of Notice	Use/Modd	For Interest Use
123-123-12	02/01/2011	06/03	TAX YEAR 2011

Market Value 254,910 Deferred Value 0 Historic Use Value 0

PLEASE INDICATE WHICH OF THE FOLLOWING APPLIES TO YOUR PROPERTY (CHECK ONE OR BOTH):
 THE SUBJECT PROPERTY IS APPRAISED AT MORE THAN ITS FAIR MARKET VALUE.
 THE SUBJECT PROPERTY IS NOT EQUALLY APPRAISED AS COMPARED WITH SIMILAR PROPERTIES.
 (Please list)

WHAT IS THE PROPERTY OWNER'S OPINION OF VALUES AS OF JANUARY 1, 2011? \$ _____

WHAT WAS THE PURCHASE DATE & PRICE (if purchased since 01/01/2009)? Date _____ Price \$ _____

WHEN WERE THE MAJOR STRUCTURES BUILT? (If built since 01/01/2009): Date _____ Price \$ _____

LIST THE COST OF ANY MAJOR REMODELING (if done since 01/01/2009):
 Description of work: _____ Date _____ Price \$ _____
 Description of work: _____ Date _____ Price \$ _____

IF LISTED FOR SALE IN THE LAST TWO (2) YEARS COMPLETE THE FOLLOWING:
 Agent _____ Date(s) _____ List Price _____ Relocation State _____ Transfer _____

UPON WHICH OF THE FOLLOWING DO YOU BASE YOUR OPINION?
 Personal Judgment Recent Appraisal Comparable Sales Rental Data
 Other (explain) _____

BE SURE TO ATTACH COPIES OF INFORMATION SUPPORTING YOUR OPINION OF VALUE and Tax Representative information on the reverse side of this form.
 Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief the information submitted on this appeal form, including any accompanying statements and other information, is true and complete.

SIGNATURE _____ DATE _____ DAYTIME PHONE NUMBER (00010) _____

ADDITIONAL INFORMATION (BACK SIDE)

- Provide any information that you used in reaching your conclusion. You may attach additional sheets as necessary.
- If you want someone else to present your case for you and serve in your interest, provide the name, and how the Assessor's Office can communicate with them.
- Make sure your appeal is directed correctly to the Assessor's Office by mail, email (scanned as an attachment), or fax.

STANDARDS FOR APPRAISAL AND ASSESSMENT

North Carolina General Statute 105-283 Uniform Appraisal Standards. All property, real and personal, shall in far as practicable be appraised or valued at its true value in money. 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 buyer and a willing seller, neither being under any compulsion to buy or 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.

INFORMAL REVIEW PROCESS: Mecklenburg County will make available personnel to review your real estate value. A CHANGE IN VALUE WILL BE CONSIDERED ONLY IF THE OWNER CAN DEMONSTRATE THAT THE ASSESSED VALUE IS MORE THAN MARKET VALUE OR IS INCONSISTENT WITH VALUES PLACED ON LIKE OR SIMILAR PROPERTY. A request for review must be made in writing by completing the attached Informal Review Form in its entirety and returning it to the County Assessor. If you disagree with the value on this notice, and the notice date is prior to the convening of the Board of Equalization and Review, you have 30 days from the date of the notice to appeal. If the notice date is after the convening of the Board you have 15 days in which to appeal the value. If this notice is the result of a Countywide Revaluation you may request an actual visitation. The Informal Review process takes many months to complete in a year in which a Countywide Revaluation has taken place. Your right to appeal to the Board of Equalization and Review is protected during the time we are considering your Informal Appeal.

BOARD OF EQUALIZATION AND REVIEW: If you disagree with the results of your Informal Appeal, you have a right to file a formal appeal to the Board of Equalization and Review (BER). You may request an appeal any time prior to the adjournment of the BER, or within 15 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 available at the County Assessor's Office. Actual times and dates will be advertised in the local newspaper. The first meeting of the BER must be held no earlier than the first Monday in April and no later than the first Monday in May.

PLEASE DETACH HERE ONLY IF YOU WISH TO APPEAL. RETAIN TOP PORTION FOR YOUR RECORDS.

INSTRUCTIONS TO REQUEST AN INFORMAL REVIEW

If you wish to appeal the value of this notice, carefully complete the informal review form on the reverse side and return by mail or fax no later than the last date to appeal listed on the front of this notice. Mecklenburg County will make personnel available to review your real estate value. A change in value will be considered only if the owner can demonstrate that the assessed value is more than market value as of 1/1/2011, or is inconsistent with the value of similar property.

A review of assessed values may result in assessments being (1) left unchanged (2) reduced, or (3) increased in value. By law you cannot appeal your property value based on (1) its percent of increase or (2) your ability to pay the tax.

If you maintain a mortgage escrow account with an institution, you may want to discuss this new value as it relates to your escrow account with that institution.

Additional information _____

Tax Representative Name, (if Applicable): _____

Tax Representative Contact Information: _____

ALL REQUESTS FOR REVIEW MUST BE MADE PRIOR TO THE DATE OF ADJOURNMENT OF THE BOARD OF EQUALIZATION AND REVIEW OR WITHIN 15 DAYS OF THE LAST NOTICE OF ASSESSED VALUE. RETURN THIS FORM ONLY IF YOU WISH TO APPEAL THE ASSESSED VALUE TO:

MECKLENBURG COUNTY ASSESSOR'S OFFICE
 REAL ESTATE APPRAISAL DIVISION
 PO BOX 31127, CHARLOTTE NC 28231
 E-Mail: rva@appeal@mecklenburgcountync.gov
 FAX NUMBER: 1-888-292-6869