

**Mecklenburg County _ Assessor's Office
2011 Frequently Asked Questions**

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2011 Questions

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2011 Answers

1. I disagree with my Informal Decision Notice - what are my options?
Your next step is to file an appeal to the Board of Equalization and Review (BER) within 15 days from the date of the Informal Decision Notice you received.
2. How do I appeal to the Board of Equalization and Review (BER) (Formal Appeal)?
The Appeal form for the BER is attached to the Informal Decision Notice. Fill out the Appeal form and submit any supporting documentation not submitted previously (Informal Appeal support documents are retained for use in the BER Hearing). You have time to gather more information to support your appeal until the deadline date you will receive in your BER Hearing Letter (Sample attached).
3. Where can I find sales information for my area and type of property?
A Qualified Sales tool (Revaluation - Qualified Sales) has been provided to assist taxpayers in finding qualified sales data for their appraisal neighborhood (description). This tool works to find qualified sales (arms length transactions, excluding foreclosures and short sales) prior to January 1, 2011. Foreclosures cannot be used as evidence to support an appeal.

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4. I missed the 15 day deadline for filing my appeal to the Board of Equalization and Review (BER)- what are my options?

You may still file your Appeal to the BER "untimely" (after the deadline date). The BER will first make a decision as to whether or not they will hear an "untimely" filed appeal. If you feel there are circumstances the board should consider in determining if your appeal will be scheduled for hearing, this information should accompany your appeal. If the BER decides to hear your case, you will receive a Board Hearing notice (see #5 below). If the BER has decided not to accept your untimely filed appeal, they will notify you of this decision.

5. How do I know my appeal to the Board of Equalization and Review was received and when my hearing is scheduled? What if I can't make the scheduled hearing?

You may contact our Appeals support team at 704-432-7250 or via email at Appeals@MecklenburgCountyNC.gov to verify receipt of your appeal documentation.

Once your appeal is scheduled for the BER, you will receive a Board Hearing notice. Scheduling for the Board of Equalization and Review requires considerable lead time to build dockets and notify appellants. You will receive a hearing notice a minimum of 30 days prior to your scheduled Board of Equalization and Review hearing date. This notice will contain the deadline for submission of documentation supporting your appeal, and the date your appeal is scheduled to be heard by the board. Board hearings will only be rescheduled in cases of medical or personal emergency for which proof must be provided.

6. What can I expect at my Board of Equalization and Review Hearing? Am I required to attend the hearing? Am I required to hire an attorney?

The Board of Equalization and Review allows each appellant to present their case, and then allows the County the opportunity to present their case. All evidence related to the appeal must have previously been submitted in accordance with the deadline provided in the Hearing letter you received. Any evidence submitted after that date will not be considered by the board and cannot be presented with your case.

Attendance at the Board of Equalization and Review Hearing is not required, however it is your right as a citizen to attend and present your appeal if you choose. An attorney is not required to appeal before the Board of Equalization and Review. The information you submitted at the informal level will also be available to you as part of your appeal documents should you choose to direct the BER to reference them during your appeal presentation. If the board has questions, the Assessor will not be able to answer questions on your behalf. You are not required to but may appoint an attorney-in-fact to represent you using the authorized Power of Attorney form. See Question #7 below.

7. Can I fill out a Power of Attorney for someone else to represent my case to the board of equalization and review?

Yes, the Power of Attorney form was included in your board hearing packet. **IMPORTANT:** the form you were provided in the board hearing packet is the only approved Power of Attorney form accepted for the BER at this time.

8. I disagree with the decision of the Board of Equalization and Review- what are my next steps?

You may appeal the Board's decision by filing a timely appeal with the North Carolina Property Tax Commission. The appeal must be received by the Commission or postmarked by the U.S. Postal Service within thirty (30) days from the mailing of the County Board's Notice of Decision. A copy of this Notice of Decision must accompany your appeal to the Property Tax Commission.

If you wish to appeal to the Property Tax Commission, you may:

1) Go online to the Department of Revenue's website at <http://www.dorn.com/downloads/av14.html> and complete the Notice of Appeal and Application for Hearing (Form AV-14),

Or

2) Send a signed letter (Notice of Appeal) stating the grounds for the appeal and identifying the property being appealed.

The Notice of Appeal and Application for Hearing (Form AV-14) or your signed letter (Notice of Appeal) and a copy of this decision letter must be mailed to the:

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North Carolina Property Tax Commission,
P.O. Box 871
Raleigh, NC 27602

919-733-7711.

In addition, send a copy of your Notice of Appeal to the

County Assessor
700 East Stonewall St, Suite 300
Charlotte, NC 28236

Taxpayers may prepare their Notice of Appeal to be filed with the Property Tax Commission. Attorneys licensed to practice law in this State may also prepare, sign and file the Notice of Appeal with the Property Tax Commission on behalf of the taxpayers. However, a tax representative or agent is not permitted to prepare, sign or file the appeal on behalf of the taxpayers. Additional information is available on the NC Department of Revenue "Property Tax Commission Frequently Asked Questions" page, including the following:

An individual may represent himself or herself at the hearing. Corporate taxpayers and counties must be represented by an attorney. Attorneys at law not authorized to practice in North Carolina must comply with the provisions of N.C. Gen. Stat. 84-4.1. See North Carolina Administrative Code, Title 17, Rule 11 .0216.

If the appellant is a trust, a trustee may appear for the trust; if the appellant is a partnership, a general partner may appear for the partnership. A family member may not represent another family member; an attorney-in-fact may not represent the grantor of the power of attorney. See North Carolina Administrative Code, Title 17, Rule 11 .0217.

9. REFUNDS- If my value is reduced due to the Informal Review Process and I have paid the tax based on the old value, when will I get a refund?

If you submitted payment based on the value of your property before the reduction, the overpaid tax will be refunded. This process must go through the Board of County Commissioners for approval and can take 90-120 days. NOTE: Payment is refunded to whoever paid the tax.

10. If the Board of Equalization and Review reduces my property value as a result of my formal appeal when will I get a refund?

If you submitted payment based on the value of your property before the reduction, a refund of overpaid taxes as well as a small amount of interest may be refunded based on when the taxes were paid. This process must go through the Board of County Commissioners for approval and can take 90-120 days. NOTE: Payment is refunded to whoever paid the tax, such as a mortgage company from an escrow account.

11 - For appealing to the Property Tax Commission, the instructions direct me to copy the County Attorney - how would I do that?

The County Attorney's address is below:

Hamlin Wade
RUFF, BOND, COBB, WADE & BETHUNE, L.L.P.
831 E. Morehead St., Suite 860
Charlotte, NC 28202