

## Instructions

The following information is to assist you in filing an appeal to the 2012 Forsyth County Board of Equalization and Review. These statements will tell you what is required of an appellant, help you complete the form on the reverse side and help you identify the supportive material required.

### GENERAL

- a) This form must be used in filing an appeal. **A SEPARATE FORM MUST BE COMPLETED FOR EACH RECORD BEING APPEALED.**

Return this form to: Forsyth County Board of Equalization and Review  
P O Box 757  
Winston-Salem, NC 27102-0757

- b) Review and correct (if necessary) the block and lot number (or account number if personal property), property address, owner's name and address, as shown on the top of the form. If this information is not pre-printed on the form, please complete this information.
- c) Appellants who file incomplete, unsigned, or untimely forms have no standing and cannot be scheduled for a board hearing.
- d) Generally, appeals must be filed by June 29, 2012. Exceptions would include:
- For Real Estate Appeals: If the notice of value is dated after June 14, 2012, the property owner (appellant) has 15 days to file an appeal.
  - For Non-Real Estate Appeals: If the notice of value is dated after May 31, 2012, the property owner (appellant) has 30 days to file an appeal.
- e) Hearings before the Board are by appointment only.
- f) Appellants will be notified by first class mail of their appointed hearing date and time with the Board. Failure to appear at the appointed time may result in dismissal of the appeal and/or the appeal being heard in the appellant's absence.
- g) The value placed on the property by the Assessor's Office is presumed to be correct under the general statutes of North Carolina. The appellant bears the burden of proving that the assessed value substantially exceeds the fair market value of the property and that the Tax Assessor used either an illegal or an arbitrary method of assessing the property. Pertinent supportive information should accompany the appeal.
- h) "Market value" is defined as the price 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.
- i) The Board cannot give an appeal proper consideration unless the appellant submits factual information in support of the appellant's contentions of being incorrectly assessed.
- For Real Property Appeals, the information should be in the form of maps, fee appraisals with an effective date between 1/1/05 and 1/1/09, pictures, construction costs, sales of comparable properties that occurred between 1/1/05 and 12/31/08. Appellants of real property may request an on-site meeting with the County appraiser for the purpose of reviewing the property's interior factual items and/or condition. Request may be made in section #2 on the front of this form. If your appeal involves income producing (rental property), income and expense statements for 2006, 2007, and 2008 needs to be provided. All evidence is to be submitted to the Board at least 10 days in advance of your appointed time. The material should be delivered to the Clerk to the Board of Equalization and Review.
  - For Individual Personal Property Appeals, the information should be in the form of pictures, bills of sale, odometer statements, condition statements, property make and model, etc. Manufactured home values include set-up, air conditioners and other amenities as applicable.
  - For Business Personal Property Appeals, the information should be in the form of appraisals, financial records, or any other relevant documents.
- j) Be aware that the Board may sustain, reduce, or raise the Assessor's value.  
([CLICK HERE](#)) to view an example form or; ([CLICK HERE](#)) to print form.