

## Important Dates & Schedules for Appeals

- Appeals for Real Estate must be filed between **January 1** and the advertised date of the close of the Board of Equalization and Review (BER) for the same year, **June 30** unless otherwise advertised or within **fifteen (15) days** of the mail date indicated on a notice of value (whichever is later).
- Non-Real Estate Appeals must be filed between **January 1** and the advertised date of the close of the Board of Equalization and Review (BER) for the same year, **June 30** unless otherwise posted within **thirty (30) days** of the mail date indicated on a notice of value (whichever is later).
- APPEALS THAT ARE FILED OUTSIDE OF THE PRESCRIBED TIME PERIOD WILL BE REJECTED AND WILL NOT BE HEARD BY THE BER.
- If you have filed a timely appeal, you will receive a written notice before the hearing date. You must submit any information that you want the Board to consider **ten (10) days** prior to the hearing. Failure to appear at the scheduled time may result in dismissal of the appeal or the appeal being heard in the appellants absence.
- BER Decisions will be sent to you by mail. If you disagree with the decision of the BER, any appeal must be filed within **thirty (30) days** of the date printed on the notice to North Carolina's Property Tax Commission.
- Market data for each reassessment is limited to information between **January 2** of the last revaluation year and **January 1** of the current revaluation year. Appeal information should be limited to these dates.

**Our goal is to value every property accurately and uniformly!**

The laws that govern Ad Valorem Taxes in North Carolina are located in N. C. G. S. 105. This information is available at <http://www.ncga.state.nc.us/gascritps/statutes/statutes.asp>.

Market Value is defined in (NCGS 105-283)

Time for General reappraisal of real property (NCGS 105-286)

Changing appraised value of real property (NCGS 105-287.(a) & (b))

Appeals for Registered Motor Vehicles are explained in NCGS 105-187.10.(c)



## Forsyth County Tax Administration

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## Forsyth County Tax Administration

**HOW DO I APPEAL  
MY PROPERTY VALUE  
TO THE BOARD OF  
EQUALIZATION AND  
REVIEW?**



**Fair and Equitable**

**Betty Vettor**  
Clerk: Board of Equalization  
and Review

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**Winston-Salem, NC 27102-0757**

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## Real Estate Values

The property or *ad valorem* tax is designed to provide a method to secure revenues so that local governments can operate schools and pay for vital resources like law enforcement, fire protection, public health and more.



The amount of property taxes you pay is based upon the value of your property and the tax rate determined by your local government.

### Services

North Carolina law requires each county

to reappraise real property (land, buildings and other improvements) at least every eight years, and personal property, cars and equipment every year.

These reappraisals are completed to maintain fairness and equity between taxpayers. Forsyth County schedules revaluations every fourth year to maintain equity. To do this, we use information from the market, like sales of real estate, rents and construction costs, to appraise property uniformly at its "true value in money."

Our goal is to value every property accurately and uniformly as of January 1 of the reappraisal year. That value is estimated based upon sales and market information that was available on or prior to January 1 of the reappraisal year.

These values do not change unless there is a change to the property like a demolition or an improvement or an error identified in the information stored for the property.

## We want you to know!

The more accurate our information, the more accurate the values will be. Therefore, we make the information used to value property as accessible as possible.

Most of the valuation information is available on the Property Record Card (PRC). It is available along with maps and other information at:

[http://maps2.co.forsyth.nc.us/geodata\\_08/](http://maps2.co.forsyth.nc.us/geodata_08/)

or contact our office to speak with a staff member.

We encourage you to review this information regularly. You can view sketches of the property, see information about bathroom counts or basement area...

If there is an error in your property's information, please let us know. We want the information to be accurate.

## How to File an Appeal

You may file an appeal for the current tax year after January 1 of that year and before the advertised close of the Board of Equalization and Review (BER). Please see the panel on **Important Dates** for more information.

The appeal must be in writing and should be completed on the BER Appeal form that is available online at the County website. For Real Estate, use the search to locate the parcel to be appealed and select the link called BER Appeal Form. For personal property or business equipment, go to:

<http://www.forsyth.cc/tax/forms.aspx>.

or call to have a form mailed to you.

Mail the completed form along with any documentation per the instructions on the form.

*This information does not apply to Registered Motor Vehicles.*

## Preparing an Appeal

North Carolina law presumes that the value determined by the Assessor's Office is correct. The appellant must prove that the assessed value substantially exceeds the market value of the property and that the



The Right Stuff

Tax Assessor used either an illegal or an arbitrary method of assessing the property.

What does this mean? For Real Estate, the appellant needs to provide factual information such as pictures, information on constructions costs, sales of comparable properties that occurred prior to January 1 of the revaluation date or repair estimates for serious damage to the property.

At your request, an appraiser will visit your property to review the interior of your property and the condition.

If the appeal is for income producing property (rented or leased), income and expense statements should be include for the three years prior to the revaluation year.

For personal property, include items like photographs, odometer statements, bills of sale and information on condition, make, model and year of manufacture.

Business personal property appeals should include appraisals, financial records and other relevant documents.

## What to expect

You should expect contact from an appraiser within a few weeks of filing the appeal. The appraiser will review the available information and determine whether changes to the assessed values are warranted. If the appraiser and the appellant are able to agree on the assessed value, the new value will be submitted to the BER for acceptance.

If an agreement cannot be reached, the appellant or their legal representatives must appear before the BER for a hearing.

Based upon the information submitted by the appellant and the county, the Board may sustain, reduce or raise the Assessor's Value. The appellant will be notified in writing of the Board's decision.