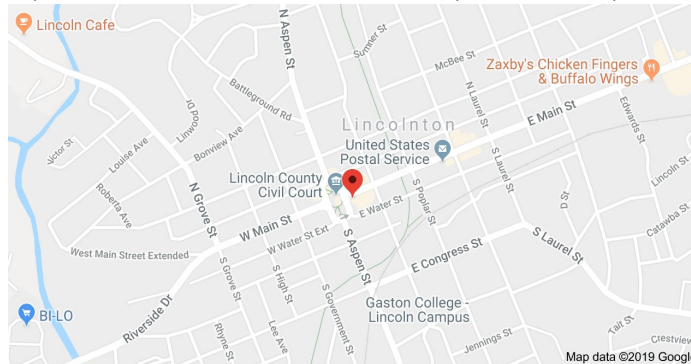


BOER Information

BOARD OF EQUALIZATION & REVIEW (BOER) EXPECTATIONS

This is usually what to expect at an appeal hearing:

1) The Lincoln County Board of Equalization & Review will hear all appeals at the Lincoln County Tax Office, in the 3rd Floor Conference Room, located at 100 East Main Street, Third Floor, Lincolnton, North Carolina.



2) A sign (Board of Equalization & Review Board) will be outside the 3rd floor conference room door. Upon arrival, please be seated in the hearing room. Appointments have been made for intervals of every 20 minutes and the board attempts to stay on schedule. You will be called when it is time for your appeal to be heard. Most appointments will be made as personal appearances before the Board; however, phone consultations may be established prior to the hearing date.

3) You will be provided a packet of information containing the evidence that you have previously submitted and evidence provided by the County Appraisers. A basic packet example would include: the information you provided and information by the appraiser, to include but not limited to, a property record card and a sales comparison report. (Property record cards/sales comparisons are available on our websites at www.lincolncounty.org by using either GIS or Property Analytics).

4) Once seated at the hearing table, please take a moment to review this packet. Each board member will also have a copy of the packet. Should you have any questions concerning the information provided, please let the Clerk to the Board or the Board Recorder know before you proceed with your appeal.

5) The Clerk to the Board will introduce your case to the Board Members and you may present your appeal. At the conclusion or during your appeal, you may ask questions of the board or the appraisers. Please direct all your questions to the Board.

6) Upon conclusion of your case, the Chairman of the Board will advise you that you should receive written notification (via certified mail) within thirty days (30) of their final decision. You have the option to remain at the meeting in order to hear the board's review of your case. However, it is possible that an immediate decision for your appeal may not be made due to time or information restraints. The board may choose to have the appraisal staff research and provide additional information which they deem necessary, thus postponing their final decision. Otherwise, a decision on this matter should be made as time allows.

7) **Please be aware that this is a public hearing and all hearings are recorded.**

8) **CONTACT** Information for any questions: 704-736-8699 from 8:00 am to 5:00 pm, Monday through Friday.