

# Appeal Procedures

The following Appeal processes are offered to all property owners who wish to appeal the taxable value of their property located in Lincoln County. The following Levels of Appeal are listed below in the order as to which they should be pursued:

1. Informal Appeal
2. Board of Equalization and Review
3. Property Tax Commission
4. North Carolina Court of Appeals
5. North Carolina Supreme Court

*Click Preparation Checklist for more detailed information in regards to preparing an appeal.*

## Informal Appeal

This appeal is offered to the public as an informal exchange of information and is not required by general statute. The informal appeal is available within thirty days of the notification of a change in the property value. New construction value notifications are mailed annually and revaluation notices are mailed following the completion of the required county wide real estate value updates. Property owners can expect to receive notification of these types of value changes sometime in early February. All notices are mailed to the most current address on the tax records. Should the owner disagree with their property value and wish to schedule an informal appeal, they must notify the Appraisal Office within thirty days of the date printed on the notification letter by calling (704) 736-8670 or writing to the Lincoln County Tax Department Appraisal Division, 100 East Main Street, Third Floor, Lincolnton, NC 28092. Following the review, property owners should receive a decision letter from the Appraisal Office. Should the owner not agree with the appraiser's decision and wish to further their appeal, they must respond within thirty days (from the date on the decision letter) in writing to the Board of Equalization and Review, 100 East Main Street, Third Floor, Lincolnton, NC 28092 or in person at the Lincoln County Appraisal Office, 100 East Main Street, Third Floor, Lincolnton, NC. Detailed information for appealing to the Board of Equalization will be enclosed in appraiser's decision letter.

## Board of Equalization and Review NCGS §105-322

This is a formal appeal process which is offered by statute. It is not required that the property owner use the informal review appeal process before requesting an appeal at this level; however, *this level of appeal must be pursued before any case can continue to a higher level of appeal before the North Carolina Property Tax Commission.* The window of opportunity for property owners wishing to appeal the value of their property at this level opens annually to accept appeals no earlier than the first Monday in April and no later than the first Monday in May, and shall close on or before the third Monday following the Board's first meeting unless, in its opinion, a longer period of time is necessary or expedient to proper execution of its responsibilities. Notification of this annual appeal window is advertised in the local newspapers and on our web-site at [www.lincolncounty.org](http://www.lincolncounty.org). The Board of Equalization and Review is comprised of five members residing in Lincoln County and appointed by the Lincoln County Board of Commissioners. During the appeal, the appellant must provide

evidence that their property value is substantially different than the value of other similar properties. The Board will render a decision and notify the appellant in writing within thirty days of their decision. Should the property owner not agree with the Board's decision, they must appeal in writing to the North Carolina Property Tax Commission within thirty days from the date of the Board's decision letter. Information for proceeding to that level of appeal will be enclosed in the Board's decision letter.

### **North Carolina Property Tax Commission NCGS §105-290**

Appeals at this level will be heard at the Property Tax Commission located in Raleigh, NC. This five member board, with three appointed by the Governor and two by the General Assembly, acts as the State Board of Equalization and Review. This Commission shall hear all appeals from any County Board of Equalization and Review. This appeal must be filed with thirty days from the date on the decision letter from the Board of Equalization of Review and received timely by the North Carolina Property Tax Commission. For additional information, please visit <https://www.ncdor.gov/taxes/north-carolinas-property-tax-system/property-tax-commission>

### **North Carolina Court of Appeals NCGS §105-345**

A property owner may appeal the decision of the North Carolina Property Tax Commission within thirty days from the entry of the order or final decision to the North Carolina Court of Appeals (<https://www.nccourts.gov/courts/court-of-appeals>)

### **North Carolina Supreme Court NCGS §105-345.4**

The decision of the North Carolina Court of Appeals may be appealed to the North Carolina Supreme Court, but the Court is not required to take any case unanimously decided by the North Carolina Court of Appeals.