

RULES OF PROCEDURE FOR HEARINGS BEFORE THE COUNTY BOARD OF EQUALIZATION AND REVIEW

The following rules of procedure will govern hearings before the County Board of Equalization and Review:

1. Tax assessments, by law, are presumed to be correct. This presumption places the burden upon the Taxpayer to prove that the assessments are incorrect. In order to overcome this presumption, the Taxpayer “must produce competent, material and substantial evidence that tends to show: (1) Either the Tax Assessor used an arbitrary method of valuation; or (2) the Tax Assessor used an illegal method of valuation; and (3) that the assessment substantially exceeds the true value in money of the property.”
[In Re Appeal of Amp, Inc., 287 NC 547 (1975)]
2. The burden of proof is a solemn burden, which requires the Taxpayer to do more than provide a cursory statement to the Board about the value of his/her property. It requires the taxpayer to provide evidence, which tends to prove not only that the value is too high, but that it is substantially higher than market value of the property as of the latest re-appraisal date, **January 1, 2018**.
3. All valuations are based upon the schedules, standards and rules used by the County as of **January 1, 2018**, which is the latest official re-appraisal date. All evidence relating to value must be as of that date. Any changes made by the Board shall not be retroactive for prior years.
4. The Taxpayer will be notified in writing by the Tax Assessor of the time and date of the hearing.
5. If a quorum (number of members necessary for a majority vote) of the Board is not present on the hearing date, the Taxpayer and the Tax Assessor may agree by mutual consent that the hearing may be conducted without a quorum and that the decision of the Board members present will be the decision of the Board to the same extent as if a quorum were present.
6. When the case is called by the Chairperson, the Taxpayer or the Taxpayer’s duly authorized representative (who may be required to provide a completed “Power of Attorney”) shall be prepared to present the case. If the Taxpayer is unavailable when the case is called, the case will be placed at the end of the agenda and will be called again at the end of the session. If the Taxpayer is not present at the end of the session, the Board will hear the case based on any information the Taxpayer has provided with the appeal.
7. Presentation procedures will be as follows:
 - a. The Taxpayer will state his or her name for the record.
 - b. The Tax Assessor will make a brief opening statement setting forth the contentions of the parties.

- c. The Taxpayer will then present his/her facts supporting their opinion of value.
 - d. The Tax Assessor and the Taxpayer will share a total of 10 minutes.
 - e. The time limitation set forth above may be extended by mutual consent of the Taxpayer and the Tax Assessor, subject to approval by the Board.
 - f. If the Taxpayer is not present at the end of the session and has not presented any materials for the Board's review, the Board will rule in favor of the Assessor for failure of the Taxpayer to carry the burden of proof.
8. In most instances, the Board will render its decision at the conclusion of the hearing and notify the Taxpayer of its decision within 10 days of the hearing. The Tax Assessor will mail notice of the decision to the Taxpayer at his/her last known address. The Taxpayer will have the right to appeal the Board's decision to the Property Tax Commission within 30 days from the date the decision letter is mailed from the Tax Assessor's Office.
9. **THE FAILURE OF THE TAXPAYER TO COMPLETE THE "NOTICE OF APPEAL OF ASSESSMENT" AND TO SUPPLY THE REASONS FOR THE APPEAL PRIOR TO THE HEARING DATE MAY, AT THE DISCRETION OF THE BOARD, RESULT IN A DISMISSAL OF THE APPEAL. ALL TAXPAYERS ARE URGED TO PROVIDE TO THE TAX ASSESSOR ALL REASONS FOR THE APPEAL PRIOR TO THE HEARING IN ORDER FOR THE TAX ASSESSOR TO HAVE A MEANINGFUL OPPORTUNITY TO RESPOND AND TO ADJUST THE VALUES PRIOR TO THE APPEAL.**
10. In non-revaluation years there is a higher burden of proof for a taxpayer than in a revaluation year. A recent decision of the North Carolina Supreme Court held that in a non-revaluation year, it is not sufficient for a taxpayer to prove the elements set forth above in paragraph 1 in order to obtain an adjustment in value. The taxpayer must prove the following to the satisfaction of the Board:
- a. The tax value is substantially higher than the market value; **and**
 - b. The excessive value is created as the result of a clerical or mathematical error; **or**
 - c. The excessive value is created as the result of a misapplication of the schedules, standards and rules used in the County's most recent revaluation; **or**
 - d. The excessive value is created as the result of a change in the property such as a rezoning, a relocation of a road, a partial destruction of the improvements or reduction in the land, or other factors directly affecting the property.

If the taxpayer is unable to provide evidence of the above, the Board is required by law to deny a reduction even if the tax value is higher than the market value. The reason for this rule is to create equality of remedies between the Tax Assessor and the Taxpayer in a non-revaluation year.



Beaufort County
Board of Equalization and Review
Post Office Box 160
Washington, North Carolina 27889

Notice of Appeal

Tax Year: _____ Owner of Property: _____

Appellant: _____

Township (complete one appeal form per townships): _____

Abstract or REID #: _____ Physical Address: _____ Opinion of Value: _____

Abstract or REID #: _____ Physical Address: _____ Opinion of Value: _____

Abstract or REID #: _____ Physical Address: _____ Opinion of Value: _____

Abstract or REID #: _____ Physical Address: _____ Opinion of Value: _____

Reason for Appeal (check all that apply):

Assessed Value ____ Penalty ____ Taxability ____

Explanation of appeal (attach additional pages as necessary):

Signature: _____

Mailing Address:

Date: _____

Phone: _____

Email Address: _____

Submit all substantiating information to:

Beaufort County Assessor's Office
Board of Equalization and Review
PO BOX 160
Washington, NC 27889