

## What is the Board of Equalization and Review?

The Board of Equalization and Review is a local citizen review board that hears property tax appeals from property owners in Guilford County. North Carolina law sets forth guidelines that govern the operation of the Board of Equalization and Review.

The Board of Equalization and Review is the first step in the formal appeals process.

Under North Carolina Law, each county must have an Equalization and Review Board to hear appeals of property values. North Carolina law gives the Equalization and Review Board the authority to change the value of taxable property. The Board may decide to lower, leave as is, or raise the assessed value of any property that is appealed.

## How are members selected for the Board of Equalization and Review?

The five members and three alternate members of the Board of Equalization and Review are appointed by the Guilford County Commissioners.

## What are the qualifications for serving on the Board of Equalization and Review?

Board members should be residents of Guilford County with knowledge and experience in real estate, personal property, and taxation issues. They should be willing to listen objectively and make decisions on property tax appeals while following guidelines established by the North Carolina Department of Revenue.

## What criteria do the Board members use in making decisions on appeals?

North Carolina law requires that real estate be assessed at 100% of market value as of the last reappraisal date (2022). The Board makes its decisions on appeals strictly based upon value. Comparable properties that have sold in your area close to the last reappraisal date would be considered good evidence.



### Invalid reasons to appeal

- Amount of value increase
- Amount of increase in tax bill
- Taxpayer's inability to pay the taxes

Board members hear evidence presented by the county and also by taxpayers. Properties involved in forced sales (foreclosures) are not considered to be qualified, comparable sales. Board members will evaluate whether each appealed property was accurately and equitably assessed based on 2022 market values.

## What is the process in making an appeal to the Board of Equalization and Review?

All appeals must be filed between January 1<sup>st</sup> and May 16 of any given tax year and must be made in writing.

The appeal form is located on the Tax Department's home page at <https://www.guilfordcountync.gov/our-county/tax> from January 1 to May 16. If you wish to request a form by phone, please call 336-641-3330. The form must be completed in its entirety and signed by the taxpayer or their representative.

The Board will only hear appeals returned or postmarked by May 16th.

Once an Appeal Form has been received, an appraiser will review the assessed value of the property and make a recommendation to the Board. If the taxpayer accepts the recommendation, they do not need to attend the hearing. If the taxpayer does not agree with the recommendation, a hearing will then be scheduled giving them a specific date and time to present their case to the Board.

The Board may decide to lower, leave as is, or raise the assessed value of any property appealed.

## What kind of information or evidence do I need for the Board?

The Board can only make a change in value based on evidence of value.

The best evidence of value is the selling price of properties similar to yours which have sold on the open market close to the January 2022 appraisal date. An appraisal dated for 2021 is good evidence. The 2022 cost of constructing a building and depreciating the value based on age is good evidence.

The comment “My basement floods when it rains” states a condition of the house which will reduce the value but it does not indicate how much. The comment “My basement floods when it rains and a contractor has estimated a cost of \$3,600 to waterproof it” is a statement which gives the Board evidence about the amount of value change.

The Board will consider your evidence of the value, but by law, the Board can only make changes in value that are supported by evidence of the true market value as of January 2022. The owner of the property must give evidence to show that the value is not the true market value.

#### Who will be present at the Hearings?

The five members of the Board of Equalization and Review and the Clerk to the Board will conduct the Hearing. An appraiser will be there to present the County’s position on the appeal. Property owners are allowed to represent themselves at the Board of Equalization and Review or they may send an attorney or they may grant power of attorney to a representative.

#### How are Hearings conducted?

A hearing before the Board of Equalization and Review is the first step in the Formal Appeal process. In hearings involving “valuation” the county’s appraisal is presumed to be correct. In order for a property owner to prevail, they must carry the burden of proof. Due to limited time and sched-

uling, the property owner is encouraged to bring a copy of all evidence in written form. An appraiser from the tax office will review the property prior to the hearing. An appraiser will present his recommendation to the Board at the hearing. After all evidence is presented, the Board will consider all the evidence and make a decision.

#### When will I be Notified of the Board’s Decision?

You will be notified of the Board’s decision in writing within approximately 2 weeks of the date of your hearing. Information will be enclosed explaining your options should you not agree with the decision of the Board. By state law, the decision of the Board is only for the current calendar year and cannot be retroactive.

#### When does the Board of E & R meet?

The Board of E & R schedule varies according to the number of appeals. It usually begins hearing appeals in the summer. Board hearings are held during the day.

Guilford County’s last county-wide reappraisal occurred in 2022.

## Guilford County Board of Equalization & Review

### Citizens Property Tax Review Board

#### QUESTIONS & ANSWERS



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