

NOTICE OF DECISION

Notice of Decision mailed: insert mailing date

Taxpayer's name

Taxpayer's mailing address

Dear Taxpayer:

On insert meeting date, the _____ County Board of Equalization and Review received evidence and heard testimony regarding your appeal. Based on the evidence and testimony, and in due consideration of all applicable laws, the Board made the following decision for tax year _____, effective for the January 1, _____ general reappraisal.

County Identification/Description of Property under Appeal:

PARCEL/PIN/ACCOUNT # _____

Description of Property: _____

Property address (if applicable): _____

Assessed Valuation under appeal: \$ _____

Decision of the Board: _____

You may appeal the Board's decision by filing a timely appeal with the North Carolina Property Tax Commission ("Commission"). The appeal **must** be received by the Commission or **postmarked by the U.S. Postal Service within thirty (30) days** from the mailing of the County Board's Notice of Decision. ***A copy of this Notice of Decision must accompany your appeal to the "Commission". The "Commission" will not accept electronic copies (i.e. Fax, email, etc.).***

To file an appeal with the North Carolina Property Tax Commission, you may: 1) Go online to the Department of Revenue's website at <https://www.ncdor.gov/documents/av-14-north-carolina-property-tax-commission-notice-appeal-and-application-hearing> and complete the Notice of Appeal and Application for Hearing (Form AV-14) **or** 2) Send a signed letter (notice of appeal) stating the grounds for the appeal and identifying the property being appealed. After receiving the signed letter, copies of the Notice of Appeal and Application for Appeal (Form AV-14) will be provided by our office to the taxpayer to complete and return to the "Commission" **within 30 days**.

The appeal from the County Board's Notice of Decision may be filed by: (a) Property owner or party having an ownership interest in the property; (b) attorney representing the property who is licensed to practice law in North Carolina; (c) if the property owner is a business entity (i) officer, (ii) manager or member-manager, if the business entity is a limited liability company, (iii) employee whose income is reported on IRS Form W-2, if the business entity authorizes the representation in writing, or (iv) owner of the business entity, if the business entity authorizes the representation in writing and if the owner's interest in the business entity is at least twenty-five (25%); (d) a general partner, if the owner is a partnership; (e) trustee, if the property owner is a trust, and (f) executrix/executor, if the property owner is an estate. . **If the property owner is a business entity and wishes to authorize a representative as defined in (c) above, form AV-63 must be complete and provided to the "Commission" within 30 days of the date the property was first appealed.**

When prepared, the Notice of Appeal and Application for Hearing (Form AV-14) **or** the signed letter (notice of appeal), with a **copy** of board's decision letter, must be postmarked (see above) and mailed to the following address: **North Carolina Property Tax Commission, P.O. Box 871, Raleigh, NC 27602**. The "Commission's" staff is available to answer questions by calling (919) 814-1129.

The "Commission" rules require that you also send a copy of your notice of appeal to the county tax administrator/assessor and to the county attorney.

Sincerely,

Clerk, Board of Equalization and Review