

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 seven members and four 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 during reappraisal years. Guilford County's last reappraisal was January 2004. The Board will generally make 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.



The amount of increase in valuation or the amount of increase in a tax bill is not considered valid grounds for an appeal. A taxpayer's inability to pay the taxes is not a valid grounds either for appeal.

Board members hear evidence presented by the county and also by taxpayers. Evidence usually consists of comparable sales or some other documentation about the property being appealed. Board members will evaluate whether each appealed property was accurately and consistently assessed based on 2004 market values.

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

All appeals must be filed between January 1st and June 30th for any given tax year and must be made in writing.

Once an appeal letter has been received, an Appeal Review Form will be mailed to the taxpayer. This form will ask several questions about the property that is being appealed. The form must be completed in its entirety and signed by the taxpayer or their representative.

The board will only hear appeals from taxpayers who have returned or post-marked their Appeal Review Form by June 30th.

Once an Appeal Review 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 then 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 of E and R may decide to lower, leave as is, or raise the assessed value of any property that is 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 2004 appraisal date. An appraisal is good evidence. The 2004 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 2004. 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 seven 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, he must carry the burden of proof. Due to limited time and scheduling, 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 30 days after the adjournment date. 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 begins meeting in April of each year and will generally meet during the day on a monthly basis.

How can I get more information about the Board of Equalization and Review?

Additional information is available on all Guilford County citizens’ boards at the following website:

www.co.guilford.nc.us/commissioners/boards.php

Guilford County is required by state law to perform its next county wide revaluation by 2012.

Guilford County Board of Equalization & Review

Citizens Property Tax Review Board

QUESTIONS & ANSWERS



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