

Taxpayer Guide to the Board of Equalization and Review (BER) Hearing Process

Preliminary draft for content only. Layout and formatting are not final.

Your request for appeal to the BER has been received.

You will receive your hearing date and time by mail. Hearing dates are scheduled 60 days in advance.

After you receive your hearing date, if you have a scheduling conflict or a question, call (704) 432-7250

Monday to Friday between 8 am and 5 pm. If you fail to appear at your scheduled time without notifying the BER, the BER will consider your appeal and base its decision on your previously provided documentation and testimony and documentation presented by the Assessor's Office.

The BER will hear your claim in a fair and respectful manner. The BER's Rules of Procedure are enclosed. Here are the most important things to know about making your appeal:

- 1. You may represent yourself**, have an Attorney at Law represent you or you may designate someone else by Power of Attorney to present your appeal. A sample Power of Attorney form is enclosed.
- 2. All correspondence will be mailed to you** or the person you designate by Power of Attorney to represent you.
- 3. You MUST provide documentation to support your appeal.** Please submit all supporting documents at least 30 days prior to your hearing date to allow review of documents.
- 4. Information related to value must pertain to market value of the property as of January 1, 2011**, the latest reappraisal date. **For income-generating property, submit annual operating statements for the three years prior to 2011.**

Acceptable Information	Unacceptable Information
Opinion of property value by individual taxpayer or a certified appraiser licensed in NC. Refer to 8f in the BER Rules of Procedure for additional information.	Opinion of property value <i>by person other than</i> the individual taxpayer or a certified appraiser licensed in NC except as in 8f of the BER Rules of Procedure.
Opinion of property value as of (or shortly before) January 1, 2011.	Opinion of property value as of a date <u>after</u> January 1, 2011.
Analysis of sales of similar properties sold within a reasonable time prior to December 31, 2010.	Analysis of sales that occurred <u>after</u> December 31, 2010.
Sales must be qualified sales - willing buyer, willing seller, with no undue pressure or influence to buy or sell.	Information on non-qualified sales - short sales, bank foreclosures, or sales between family members.
Photographs of property, evidence of condition of property such as inspections reports or repair estimates.	For any questions about acceptable information, call the Assessor's Office at (704) 432-7250.
Other factors that may affect market value of property.	

- 5. To submit documents, include your contact information and your Appeal Number and Parcel ID on each document.**

By Mail	By Fax	By Email	In person/courier
Mecklenburg County Assessor's Office Real Estate Appraisal Division PO BOX 31127 Charlotte, NC 28231	1-888-292-6859	Appeals@mecklenburgcountync.gov	Bob Walton Plaza 700 E Stonewall Street, Suite 103 Charlotte, NC 28202

- 6. Assessor's Office staff will contact you in advance.** If you have not been contacted at least two weeks prior to your hearing date, call **(704) 432-7250** Monday to Friday between 8 am and 5 pm for onsite review of your property.
- 7. If you require special accommodations, need an interpreter, or have additional questions about the appeals process, contact the Assessor's Office at (704) 432-7250** Monday to Friday between 8 am and 5 pm.

See the following page for what to expect on your hearing date.

Mecklenburg County Board of Equalization and Review (BER) What to Expect on Your Hearing Date

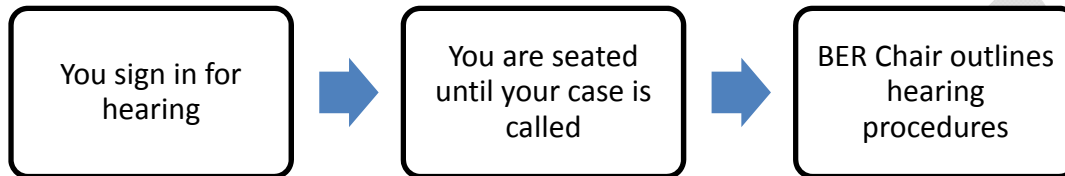
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Hearing Location: Bob Walton Plaza, 3rd Floor, Suite 302 • 700 E Stonewall St Charlotte, NC 28202 • Corner of Stonewall St and McDowell St

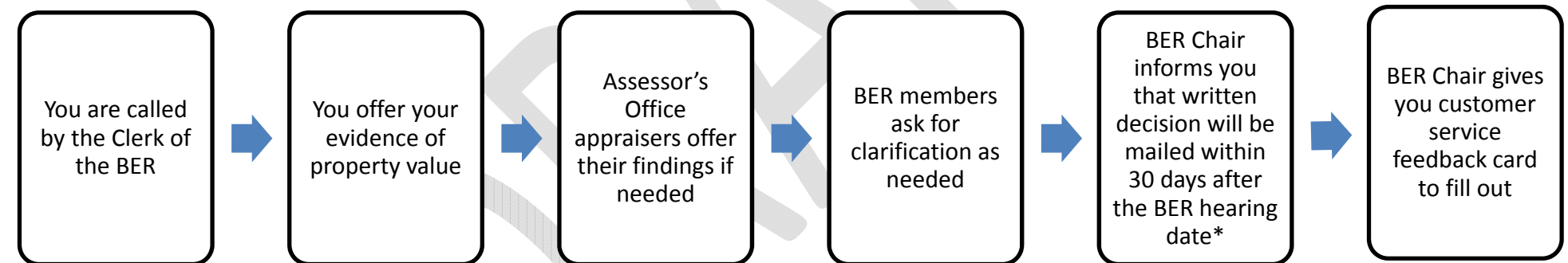
For questions or directions, call: (704) 432-7250

A citizens panel called the BER will hear your case on your assigned hearing date. Below is a diagram of what to expect.

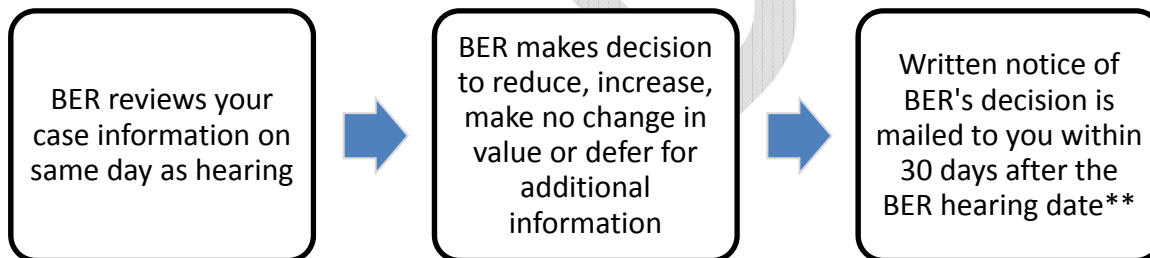
When You Arrive at BER Hearing



When the BER Hears Your Case



After the BER Hears Your Case



*Information on the BER decision will be available online through Real Estate Lookup two to three days after your BER hearing date:
<http://meckcama.co.mecklenburg.nc.us/relookup/>
**If you are unsatisfied with the BER decision, you may file an appeal with the North Carolina Property Tax Commission (PTC). Instructions for filing an appeal to the PTC are included in the notice of BER decision.