

## Important 2011 Revaluation Dates

- January 1, 2011: **Effective date of final assessments.**  
*Budget process in March 2011 FY11-12; we will use these new figures as our base for projections.*
- March 1, 2011: **County mails assessment notices to taxpayers.**  
*Attached to the assessment notice is an Informal Appeals Form.*
- March 31, 2011: **Last date that all taxpayers should have received their new assessment notices by mail.**  
*The Village could post this information on the website & Island Report.*
- 1<sup>st</sup> Mon. in April  
Or May 2011 **Appeal process begins**  
*County will send notification. Steps to appeal are listed below*
- July 1, 2011: **The beginning date for fiscal year 2011-2012.**  
*The billing/collection of the reval's will fall under this fiscal year.*
- Dec. 1, 2011 **Last date to file an appeal.**  
*However, appeals should be filed as soon as possible.*

## Appeals Process in Revaluation Year

- **Informal Appeals:** Taxpayer submits appeal. Property Owners must file their own appeal. In order for someone else to appeal the value on a piece of property that is not owned by them they will have to obtain a Power of Attorney.
- **Review:** County reviews every appeal it receives. Appeals are grouped by neighborhoods. The more appeals that occur in a neighborhood the more it will send a red flag to the County Assessor that there is potentially an error in the first set of evaluations. The county assessors physically come out to look at the property. Once the review is complete the County will submit to the taxpayer its decision by mail.
- **Board of Equalization (BOE):** If the taxpayer does not agree with the results of the informal appeal they may request in writing to the County a review by the BOE. The County will send a BOE appeal form to the taxpayer directly. The taxpayer must show evidence that the County either illegally, or arbitrarily, or substantially over assessed the property being appealed. Once the review is complete the BOE will submit to the taxpayer its decision by mail.
- **Property Tax Commission (PTC):** If the taxpayer still disagrees with the decision then they may appeal to the PTC in Raleigh (this board is appointed by the governor). Corporations must be represented by an attorney. Process is very much like a legal proceeding in a court room so the County highly recommends that all taxpayers have attorney representation for this hearing. Steps for appealing to PTC are below:
  - *Appeals must be submitted to the PTC within 30 days after the BOE has mailed its notice of decision.*
  - *A notice of appeal to the PTC must be **in writing**. It may be in the form of a letter; however, it must state the grounds for the appeal and identify the property in question.*
  - *The letter of appeal must be signed by the property owner or the property owner's attorney. In the case of a partnership or corporation, a notice of appeal should be signed by a general partner of the partnership, an officer of a corporation, or an attorney for the organization.*
  - *A copy of the letter of appeal should be sent to the County Assessor at the same time the original appeal is sent to the PTC.*
  - *The PTC will provide the property owner an Application of Hearing (Form AV-14) with instructions. This application must be completed and returned to the Commission within 30 days.*
  - *A hearing date will be set in Raleigh. Taxpayer and representation must be present.*
- **NC Court of Appeals:** If the taxpayer still has reason to believe that the decision is unsatisfactory then they may appeal to the NC Court of Appeals.

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## Role of the Village of Bald Head Island

- To understand this process; guide taxpayers. Notify taxpayers of deadlines through various sources of media.
- To know which property has appealed; how much has been appealed and track its status through County reports on a weekly-biweekly-or monthly basis.