



**MARTIN COUNTY BOARD OF EQUALIZATION AND REVIEW
305 E. MAIN STREET, SUITE 127
POST OFFICE BOX 885
WILLIAMSTON, NORTH CAROLINA 27892**

PROCEDURES FOR FILING AN APPEAL – BUSINESS OR INDIVIDUAL PERSONAL PROPERTY

The procedures for filing an Appeal of Business or Individual Personal Property Assessment to the Martin County Board of Equalization and Review are outlined below for your information and assistance.

1. A taxpayer may appeal value, situs or taxability of the property within thirty (30) days after the date of the initial notice of value, per section 105-317.1(c) of the North Carolina General Statutes. If no previous notice of value has been created (per audit or discovery), the bill will serve as the official notification of value for business and individual personal property.
2. The taxpayer or taxpayer representative should first confer with the Assessor's Office concerning the assessed value, penalty, situs or taxability issue in question and to verify their right to appeal. All taxpayers are urged to provide the County Assessor's Office information about the appeal prior to the hearing in order for the personal property appraisers or auditors to review, and if appropriate, adjust the assessment at the informal level.
3. The taxpayer must complete a form supplied by the County Assessor's Office entitled **Personal Property Appeal**. A separate form must be completed for each property. Taxpayer representatives or CPAs filing appeals on behalf of clients for an appeal of penalty may attach documentation for all clients to one appeal. Appeals relating to the audit of one entity with several accounts may be addressed on one appeal form. The appellant must complete all applicable sections of this form, and the appeal must be signed by the taxpayer.
4. The failure of the taxpayer to complete the Notice of Appeal of Assessment and to supply any additional documentation for the appeal prior to the hearing date may, at the discretion of the board, result in a dismissal of the appeal.
5. The taxpayer has the burden of proving that the valuation, penalty or situs (physical location) of the property as assessed by the County Assessor's Office was incorrect, or that the property was taxed in error. When appealing a valuation, the taxpayer must prove that the assessed value substantially exceeds the true market value of the property.
6. The taxpayer will be notified of the hearing date before the Board of Equalization and Review, and will be given the opportunity to appear personally or to be represented by counsel.

PERSONAL PROPERTY APPEAL
Martin County, NC



THE COMPLETED FORM MUST BE POSTMARKED WITHIN 30 DAYS OF THE DATE ON THE PROPERTY TAX BILL OR YOUR NOTICE OF VALUE (the earlier of the two)

Account Number (required): _____

Bill Number (required): _____

Enter Owner's Name and Mailing Address Here:

This appeal is for (check those that apply): Appeal of value Appeal of Statutory Late List Penalties of \$_____

Type of property (check one): Individually Owned Property Business Personal Property

Description of Property (check those that apply): Unlicensed Motor Vehicle Boat or Other Watercraft
 Aircraft Manufactured Home Other _____ Business Property (*see below)

1. Value under appeal: \$_____ Year/Model/Make (when applicable): _____

2. Please state your reason for this appeal: _____

3. In your opinion, what is the current market value of this property as of January 1? \$_____

4. Upon what evidence do you base your opinion? _____

5. What is the physical address of the property under appeal? _____

To support your opinion of value, please provide documentation such as appraisals, invoices showing original cost, pictures showing physical damage, insurance coverage, and any other relevant information.

***For Business Property Only**

Please submit a detailed list of business assets with the acquisition date, description and cost of each item. Tax depreciation schedules, invoices and pictures should be provided to support your opinion of value. Business personal property that is used and/or rented by your business, but is owned by another party, is taxable to you unless you provide a detailed list of the property with the name, address and phone number of the owner.

Appellant's Name (Print) Appellant's Signature Date (Telephone: Include area code)
_____ Day
_____ Cell

Do Not Write Below This Line

Board's Decision: Accept Tax Office Recommendation _____ No Change In Value _____
Increase Value To: _____ Decrease Value To: _____ Other: _____
Date of Decision: _____