

## Appealing Your Value

There are different appeal procedures, depending on whether the property being appealed is real property (land, most buildings, and other land improvements) or personal property/motor vehicles:

### **Personal Property and Motor Vehicles**

Personal property (for example, planes, boats, certain mobile/manufactured homes, unregistered motor vehicles, and business equipment) and registered motor vehicles with permanent multi-year tags are reappraised every year.

**Personal property and motor vehicle appeals must generally be filed within 30 days of the date of the bill. If a separate written notice of value (listing form/abstract) was sent to you, then the appeal must be filed within 30 days of the date of that notice.**

To appeal the tax value of your personal property or motor vehicle, please print, complete, and mail the form located here. Your appeal should include any supporting documentation that will assist us in reviewing the appeal.

### **Real Property**

North Carolina state law requires all counties to reappraise real property every eight years. During the years in between, the county is not permitted to raise or lower the tax value of a parcel except in special situations, such as a change in zoning or in the physical features of the property. Most common value changes are the result of adding or removing structures to or from the land.

**Real property appeals must be filed before the Board of Equalization and Review (BOER) adjourns for the year.**

**The 2024 BOER has adjourn for the 2024 Tax Year.** If you plan to appeal the value of your property, we strongly encourage you to begin the process as soon as possible.

All appeals must be a written request. To appeal the tax value of your real property please print, complete, and mail the form located here. Your appeal should include any supporting documentation that will assist us in reviewing the appeal. If you have any question please contact the Tax Office for assistance 252 534-4461.