

**CUMBERLAND COUNTY
BOARD OF EQUALIZATION AND REVIEW
P.O. BOX 449
FAYETTEVILLE, NORTH CAROLINA 28302**

PROCEDURES FOR FILING AN APPEAL

The procedures for filing an appeal of real property assessment to the Cumberland County Board of Equalization and Review are outlined below for your information and assistance:

1. A separate "Notice of Appeal of Assessment" form supplied by Tax Administration should be completed for each parcel placed under appeal. ***The appealing party must complete all applicable sections of the form*** and the form must be signed by the taxpayer or authorized representative. An authorized representative is an attorney at law, or an attorney in fact designated under a duly executed power of attorney when the taxpayer is not a corporation.
2. The "Notice of Appeal of Assessment" to the Board of Equalization and Review must be filed with the Tax Administrator, Clerk to the Board, prior to the board's adjournment, unless the final notice of value was mailed to the taxpayer fewer than fifteen days prior to the board's adjournment, in which event the appeal may be filed within fifteen days after the notice of value was mailed. A notice of value will not be mailed annually by the Tax Administrator unless a change in value has been made from the previous year's value. Therefore, in most instances the notice of appeal must be filed prior to the adjournment date. Contact the clerk (Tax Administrator) for adjournment date.
3. The taxpayer has the burden of proving that his/her property was incorrectly valued by Tax Administration and that the tax value substantially exceeds the true market value of the property as of January 1, 2024. (All valuations are based upon the schedules, standards and rules used by the County as of January 1, 2017, which is the latest official reappraisal date. All evidence relating to value must be as of that date.) Evidence would include appraisals of the property, comparable sales of other like property, statements of income and expenses for income-producing property, and replacement or reproduction costs, and other information which supports your opinion of value for the property. ***Please furnish copies of your evidence with this application, if you wish to be scheduled for an appeal.***
4. 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 or by the taxpayer's attorney in fact.
5. The Cumberland County Board of Equalization and Review is a quasi-judicial board. As such, all documents and correspondence from the taxpayer to the board must be sent through the board clerk. Direct contact with board members by the taxpayer is considered an ex parte and hence, inappropriate, and such communication may result in dismissal of the appeal by the board.
6. **THE FAILURE OF THE TAXPAYER TO COMPLETE THE "NOTICE OF APPEAL ASSESSMENT" AND TO SUPPLY THE REASONS FOR THE APPEAL PRIOR TO THE HEARING DATE MAY, AT THE DISCRETION OF THE BOARD, RESULT IN A DISMISSAL OF THE APPEAL. ALL TAXPAYERS ARE URGED TO PROVIDE ALL REASONS FOR THE APPEAL AS EARLY AS POSSIBLE, IN ORDER FOR THE TAX ADMINISTRATOR TO HAVE AN OPPORTUNITY TO REVIEW THE APPEAL EVIDENCE AND MAKE AN ADJUSTMENT TO THE VALUE, AS WARRANTED, PRIOR TO THE HEARING DATE.**

Joseph R. Utley, Jr.
Clerk
Cumberland County Board of Equalization and Review
(910) 321-6804