

PROCEDURES FOR FILING AN APPEAL – REGISTERED VEHICLES

The procedures for filing an appeal of a Registered Motor Vehicle Assessment to the Pamlico County Board of Equalization and Review are outlined below for your information and assistance.

A taxpayer may appeal Value, Situs (physical location) or Taxability with, the Pamlico County Assessor's Office within 30 days of the date taxes are due as shown on the registration received from the DMV with the tag renewal notice. The taxpayer must first pay the tax in full when due, subject to a full or partial refund if the appeal is decided in the taxpayer's favor.

A form supplied by the County Assessor's Office entitled Registered Motor Vehicle Appeal Notification must be completed, and a separate form must be filed for each vehicle under appeal. The appellant must complete all applicable sections of this form, and the appeal must be signed by the registered owner.

The taxpayer or taxpayer representative should, prior to filing a formal appeal, contact the County Assessor's Office concerning the assessed value, 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 to allow property appraisers the opportunity to review, and if appropriate, revise the assessment at the informal level.

The taxpayer has the burden of proving that either the valuation or the situs of the property as determined by the County Assessor's Office was incorrect, or that the property was taxed in error. When appealing the value, the taxpayer must prove that the tax value substantially exceeds the true value of the property. Documentation should include pictures, estimates of damage if not repaired on January 1st of the year of the bill, proof of excessive mileage, etc. Values are based on average retail value as of January 1st for the year of the tax bill. The tax must be paid when due before a hearing can be scheduled.

The taxpayer will be notified of the hearing date of the Board of Equalization and Review meeting. The taxpayer will be given the opportunity to appear personally or to be represented by counsel.

If you have additional questions or need more information you can reach us via email at helen.robinson@pamlicocounty.org or janice.eckloff@pamlicocounty.org or by calling 252-745-3105.

REGISTERED MOTOR VEHICLE APPEAL NOTIFICATION

Appellant: _____
Address: _____

Motor Vehicle Description: _____
License Plate # _____

Per General Statute 105-330.2(b1), an owner who appeals the appraised value of taxability of a classified motor vehicle must pay the tax on the vehicle when due, subject to a full or partial refund if the appeal is decided in the owner's favor.

Reason for Appeal (select all that apply):

_____ Assessed Value \$ _____
_____ Situs _____
_____ Taxability _____

I wish to appeal the assessment on the Registered Motor Vehicle described above for the following reason(s):

Owner's opinion of value \$ _____

Signed: _____
Date: _____
Phone: _____
Email: _____

Please submit all substantiating information to: Pamlico County Board of Equalization and Review, Registered Motor Vehicle Appeal, PO Box 538, Bayboro, NC 28515