

## 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 Pamlico County Board of Equalization and Review are outlined below.

A taxpayer may appeal value, situs or taxability of the property within thirty days after the date of the initial notice of value, per section 105-317.1c 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.

**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 review, and if appropriate, adjust the assessment at the informal level.

The taxpayer must complete a form supplied by the County Assessor's Office entitled Notice of Appeal of Assessment. A separate form must be completed for each personal property account in most case. Taxpayer representatives or CPA's 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.

The failure of the taxpayer to complete the Notice of Appeal of Assessment – Personal Property 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.

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.

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 be represented by counsel.

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

**NOTICE OF APPEAL OF ASSESSMENT –PERSONAL PROPERTY  
ASSESSED VALUE/LATE LISTING PENALTY**

Tax Year: \_\_\_\_\_ Owner of Property: \_\_\_\_\_

Appellant: \_\_\_\_\_ Account#: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Personal Property Description: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Reason for Appeal (select all that apply):

\_\_\_\_\_ Assessed value                      \$ \_\_\_\_\_

\_\_\_\_\_ Penalty                                \$ \_\_\_\_\_

\_\_\_\_\_ Taxability                             \$ \_\_\_\_\_

I wish to appeal the assessed value, taxability, and or late listing penalty on the Personal Property 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, Assessor's Office, PO Box 538, Bayboro, NC 28515