

APPEAL
TO WARREN COUNTY BOARD OF EQUALIZATION & REVIEW

TO: Warren County Board of Equalization and Review
PO Box 240
Warrenton NC 27589

I hereby request a hearing before the board of equalization and review to appeal the 2009 appraisal of the property described below.

Parcel # _____ Record Number _____

Property Address _____

Current Owner _____

Appealed By _____

Mailing Address _____

Reason for Appeal _____

In your opinion, what is the fair market value of this property? \$ _____

What value are you appealing? \$ _____

Date the property was purchased? __/__/__ Purchase Price \$ _____

Cost of any improvements added to property since purchase date. \$ _____

Has an independent appraisal been made on this property? _____

When? _____ By Whom? _____ Appraised Value \$ _____

THE EFFECTIVE DATE OF THE APPRAISAL SHOULD BE 1/1/2009 TO BE CONSIDERED

Include if applicable: * Listing Contracts, Closing Statements, Recent comparable Sales,
Any other information supporting value claim. (not previously submitted)

APPELLANT MUST PROVIDE DOCUMENTATION TO SUPPORT THEIR CLAIM TO VALUE.

I certify that the above statements are true and correct.

Telephone: (including area code)

Home, (____) _____

Appellant's Signature

Date

Work, (____) _____

PREFERRED MEETING TIME: Morning _____ Afternoon _____ No Preference _____

over

STANDARDS FOR APPRAISAL AND ASSESSMENT

North Carolina General Statute 105-283 Uniform Appraisal Standards. All property, real and personal, shall as for as practicable be appraised or value at its true value in money?.."true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of all uses to which the property is adapted and for which it is capable of being used.

MARKET VALUE IS NOT:

- *Actual or Historic Cost *Insured Value *Construction Cost
- *Liquidation or Salvage Value
- *Depreciated Asset or Book Value *Present-Use Value *Aesthetic Value *Inheritance Value
- *Condemnation Value

GROUNDS FOR APPEAL **CANNOT** BE BASED ON THE FOLLOWING:

- * The percentage of increase from the previous value.
- * The percentage of increase as compared to the average countywide increase.
- * Your financial ability to pay any anticipated tax.

COMPARABLE(S) TO SUPPORT THE OWNER'S OPINION OF VALUE:

(Comparable sales date must precede 1/1/2009 to be considered a valid sale)

Owner's Name	Parcel#	Sale Date	Sale Price	Acreage/Lot	House Sq. Ft.
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____

REMARKS:

RETURN TO:
 Warren County Board of Equalization and Review
 PO BOX 240
 Warrenton NC, 27589

FYI

This Document does not need to be submitted with appeal

§ 105-287. Changing appraised value of real property in years in which general reappraisal is not made.

(a) In a year in which a general reappraisal of real property in the county is not made under G.S. 105-286, the property shall be listed at the value assigned when last appraised unless the value is changed in accordance with this section. The assessor shall increase or decrease the appraised value of real property, as determined under G.S. 105-286, to recognize a change in the property's value resulting from one or more of the following reasons:

- (1) Correct a clerical or mathematical error.
- (2) Correct an appraisal error resulting from a misapplication of the schedules, standards, and rules used in the county's most recent general reappraisal.
- (2a) Recognize an increase or decrease in the value of the property resulting from a conservation or preservation agreement subject to Article 4 of Chapter 121 of the General Statutes, the Conservation and Historic Preservation Agreements Act.
- (2b) Recognize an increase or decrease in the value of the property resulting from a physical change to the land or to the improvements on the land, other than a change listed in subsection (b) of this section.
- (2c) Recognize an increase or decrease in the value of the property resulting from a change in the legally permitted use of the property.
- (3) Recognize an increase or decrease in the value of the property resulting from a factor other than one listed in subsection (b).

(b) In a year in which a general reappraisal of real property in the county is not made, the assessor may not increase or decrease the appraised value of real property, as determined under G.S. 105-286, to recognize a change in value caused by:

- (1) Normal, physical depreciation of improvements;
- (2) Inflation, deflation, or other economic changes affecting the county in general; or
- (3) Betterments to the property made by:
 - a. Repainting buildings or other structures;
 - b. Terracing or other methods of soil conservation;
 - c. Landscape gardening;
 - d. Protecting forests against fire; or
 - e. Impounding water on marshland for non-commercial purposes to preserve or enhance the natural habitat of wildlife.

(c) An increase or decrease in the appraised value of real property authorized by this section shall be made in accordance with the schedules, standards, and rules used in the county's most recent general reappraisal. An increase or decrease in appraised value made under this section is effective as of January 1 of the year in which it is made and is not retroactive. The reason for an increase or decrease in appraised value made under this section need not be under the control of or at the request of the owner of the affected property. This section does not modify or restrict the provisions of G.S. 105-312 concerning the appraisal of discovered property.

(d) Notwithstanding subsection (a), if a tract of land has been subdivided into lots and more than five acres of the tract remain unsold by the owner of the tract, the assessor may appraise the unsold portion as land acreage rather than as lots. A tract is considered subdivided into lots when the lots are located on streets laid out and open for travel and the lots have been sold or offered for sale as lots since the last appraisal of the property. (1939, c. 310, ss. 301, 500; 1953, c. 970, s. 5; 1955, c. 901; c. 1100, s. 2; 1959, c. 682; c. 704, s. 2; 1963, c. 414; 1967, c. 892, s. 7; 1969, c. 945, s. 1; 1971, c. 806, s. 1; 1973, c. 695, s. 10; c. 790, s. 2; 1987, c. 655; 1997-226, s. 4; 2001-139, s. 2; 2008-146, s. 1.2.)