

Appeal Received: \_\_\_\_\_  
Hearing Day/Date: \_\_\_\_\_  
Hearing Time: \_\_\_\_\_



Township: \_\_\_\_\_  
Tax REID: \_\_\_\_\_  
Site Address: \_\_\_\_\_  
Appeal ID#: \_\_\_\_\_ Acres

Rutherford County Board of Equalization and Review  
2022 Appeal Form

Application for a Board of Equalization and Review Hearing

Please complete this form prior to your appeal to the Board of Equalization and Review.

OWNER'S NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

APPEALED BY (if different from above) \_\_\_\_\_

.....  
In your opinion, what is the fair market value of this property as of January 1, 2019?  
Bldg\$ \_\_\_\_\_ Land \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date property was purchased (if within the last four years)? \_\_\_\_\_

Purchase Price \$ \_\_\_\_\_ Year Built \_\_\_\_\_

Dollar amount of fire insurance replacement value \$ \_\_\_\_\_  
(Note: Fire insurance normally covers structure(s) and contents)

Was property inherited or purchased from a family member? Yes \_\_\_ or No \_\_\_

Has a recent (within last three years) independent fee appraisal been made on this property?  
Yes \_\_\_ or No \_\_\_ If yes, please attach a copy to this application.

If this property is for sale, what is the asking price? \$ \_\_\_\_\_

How long has it been for sale? \_\_\_\_\_  
If a real estate broker is involved, attach a copy of the listing contract to this application.

What major/significant improvements have been made to this property since the last reappraisal?  
Actual cost? \_\_\_\_\_

\_\_\_\_\_  
*Turn over to complete application*

State the reason(s) why you think the fair market value determined by the Assessor's Office is incorrect.

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- If income producing property, please include the three most current years income and expense information.
- Appellants who do not hold an ownership interest in the subject property and wish to appeal on behalf of the owner must file with the assessor's office a completed, notarized power-of-attorney form signed by the property owner(s).

North Carolina General Statute 105-283, states the following basis for assessment:

All property, real and personal, shall as far as practicable be appraised or valued 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 and financially able buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.

Signature of owner \_\_\_\_\_

Date: \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_

Mail completed form to:  
Rutherford County Board of Equalization and Review  
Post Office Box 143  
Rutherfordton, NC 28139-0143

.....  
Assessor's recommendation: Land \$ \_\_\_\_\_ Building \$ \_\_\_\_\_

Vote by the Board of E & R:    Decision of the Board:    No change in value \_\_\_\_\_  
Reduce to \$ \_\_\_\_\_  
Increase to \$ \_\_\_\_\_  
Other \_\_\_\_\_

Final: Land Value    \$ \_\_\_\_\_

Building Value \$ \_\_\_\_\_

Total Value    \$ \_\_\_\_\_